هيئة جودة التعليم والتدريب
Education & Training Quality Authority
Kingdom of Bahrain - مملكة البحرين

Directorate of Higher Education Reviews
Programme Review Report

Applied Science University

College of Administrative Sciences

Bachelor in Accounting and Finance

Kingdom of Bahrain

Site Visit Date: 5-8 December 2021

HA036-C3-R036

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Acronyms

ACCA	Association for Charted Certified Accountant
ACF	Accounting & Finance
APRR	Annual Programme Review Report
ASU	Applied Science University
BAF	Bachelor in Accounting and Finance
BQA	Education & Training Quality Authority
CER	Course Evaluation Report
CGPA	Cumulative Grade Point Average
CILO	Course Intended Learning Outcome
CQAAU	College Quality Assurance and Accreditation Unit
DHR	Directorate of Higher Education Reviews
EBSCO	Elton B. Stephens Co.
GPA	Grade Point Average
HEC	Higher Education Council
HR	Human Resources
ICT	Information and Communication Technology
IT	Information Technology
KM	Knowledge Management
KPI	Key Performance Indicator
LTA	Learning, Teaching and Assessment
MEU	Measurement and Evaluation Unit
NQF	National Qualification Framework
PAB	Programme Advisory Board
PILO	Programme Intended Learning Outcome
PPRR	Periodic Programme Review Report
PRAR	Programme Reflective Analysis Report

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QAAC	The Quality Assurance and Accreditation Centre
QS	Quacquarelli Symonds
SER	Self-evaluation Report
SIS	Student Information System
UK	United Kingdom
VLE	Virtual Learning Environment

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I. Introduction

In keeping with its mandate, the Education & Training Quality Authority (BQA), through the Directorate of Higher Education Reviews (DHR), carries out two types of reviews that are complementary. These are: Institutional Reviews, where the whole institution is assessed; and the Academic Programme Reviews (APRs), where the quality of teaching, learning and academic standards are assessed in academic programmes within various colleges according to specific standards and indicators as reflected in its Framework.

Following the revision of the APR Framework at the end of Cycle 1 in accordance with the BQA procedure, the revised APR Framework (Cycle 2) was endorsed as per the Council of Ministers' Resolution No.17 of 2019. Thereof, in the academic year (2019-2020), the DHR commenced its second cycle of programme reviews.

The Cycle 2 APR Review Framework is based on four main Standards and 21 Indicators, which forms the basis of the APR Reports of the Higher Education Institutions (HEIs).

The **four** standards that are used to determine whether or not a programme meets international standards are as follows:

Standard 1: **The Learning Programme**

Standard 2: **Efficiency of the Programme**

Standard 3: **Academic Standards of Students and Graduates**

Standard 4: **Effectiveness of Quality Management and Assurance**

The Review Panel (hereinafter referred to as 'the Panel') decides whether each indicator, within a standard, is 'addressed', 'partially addressed' or 'not addressed'. From these judgments on the indicators, the Panel additionally determines whether each of the four standards is 'Satisfied' or 'Not Satisfied', thus leading to the Programme's overall judgment, as shown in Table 1 below.

Table 1: Criteria for Judgements

Criteria	Judgement
All four Standards are satisfied	Confidence
Two or three Standards are satisfied, including Standard 1	Limited Confidence
One or no Standard is satisfied	No Confidence
All cases where **Standard 1** is not satisfied	

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The APR Review Report begins with providing the profile of the Programme under review, followed by a brief outline of the judgment received for each indicator, standard, and the overall judgement.

The main section of the report is an analysis of the status of the programme, at the time of its actual review, in relation to the review standards, indicators and their underlying expectations.

The report ends with a Conclusion and a list of Appreciations and Recommendations.

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II. The Programme's Profile

Institution Name*	Applied Science University
College/ Department*	Accounting and Finance
Programme/ Qualification Title*	Bachelor in Accounting and Finance
Qualification Approval Number	Ministry of Education, Kingdom of Bahrain (License No. WD 140/2004 issued 5th July 2004).
NQF Level	-
Validity Period on NQF	-
Number of Units*	-
NQF Credit	-
Programme Aims*	The Accounting and Finance programme aims to provide a learning environment and learning opportunities which: • Provide the graduate with critical and detailed knowledge and understanding of accounting, finance and related fields. • Prepare the graduate to be capable to applying specialist level skills in accounting, finance and related fields to deal with business problems in both well-defined and loosely defined contexts. • Develop the graduate's skills to critically analyze and evaluate accounting and finance information, concepts, and practices to plan and undertake a scientific research to identify complex business problems and recommend relevant solutions. • Develop the graduate's professional skills to communicate with peers and specialist using appropriate Information and Communication Technology (ICT). • Prepare the graduate to operate at a specialist level autonomously or within a team in a in both well-defined and loosely defined contexts, while having responsibility for related decision-making and the work of others.

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Programme Intended Learning Outcomes*	A. Knowledge and Understanding A1. Show detailed knowledge and understanding of the core principles, concepts, and techniques in accounting, finance, and related fields. A2. Demonstrate critical knowledge and understanding of contemporary issues, some specialist theories, standards and research methods in accounting, finance, and related fields. B. Subject-Specific Skills: B1. Use specialized-level skills to apply accounting & finance theories, concepts and techniques in a range of business problems in both well-defined and loosely defined contexts. B2. Apply, creatively, specialized-level skills in accounting, finance, and related fields to investigate issues and professional-level problems and to plan and undertake an applied research. C. Critical Thinking Skills: C1. Use a range of approaches to critically analyze, synthesize, and evaluate accounting and finance information and practices in a range of business problems in both well-defined and loosely defined contexts. C2. Critically Analyze and recommend relevant solutions to business problems drawing on practical knowledge of accounting and finance theories and concepts. D. Generic and Transferable Skills: D1. Use specialized level skills to, effectively, communicate with peers and specialists in the field of accounting & finance making appropriate use of ICT to process and present information. D2. Operate autonomously at a specialist level to demonstrate individual responsibility, or demonstrate joint responsibility when working within a team to demonstrate leadership, decision making and interpersonal skills.

*   Mandatory fields

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III. Judgment Summary

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The Programme's Judgment: Confidence

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Standard/ Indicator	Title	Judgement
Standard 1	**The Learning Programme**	**Satisfied**
Indicator 1.1	The Academic Planning Framework	Addressed
Indicator 1.2	Graduate Attributes & Intended Learning Outcomes	Partially Addressed
Indicator 1.3	The Curriculum Content	Addressed
Indicator 1.4	Teaching and Learning	Addressed
Indicator 1.5	Assessment Arrangements	Addressed
Standard 2	**Efficiency of the Programme**	**Satisfied**
Indicator 2.1	Admitted Students	Partially Addressed
Indicator 2.2	Academic Staff	Addressed
Indicator 2.3	Physical and Material Resources	Partially Addressed
Indicator 2.4	Management Information Systems	Addressed
Indicator 2.5	Student Support	Addressed
Standard 3	**Academic Standards of Students and Graduates**	**Satisfied**
Indicator 3.1	Efficiency of the Assessment	Partially Addressed
Indicator 3.2	Academic Integrity	Addressed
Indicator 3.3	Internal and External Moderation of Assessment	Addressed
Indicator 3.4	Work-based Learning	Addressed

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Indicator 3.5	Capstone Project or Thesis/Dissertation Component	Addressed
Indicator 3.6	Achievements of the Graduates	Addressed
Standard 4	**Effectiveness of Quality Management and Assurance**	**Satisfied**
Indicator 4.1	Quality Assurance Management	Addressed
Indicator 4.2	Programme Management and Leadership	Addressed
Indicator 4.3	Annual and Periodic Review of the Programme	Addressed
Indicator 4.4	Benchmarking and Surveys	Addressed
Indicator 4.5	Relevance to Labour market and Societal Needs	Addressed

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IV. Standards and Indicators

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Standard 1

The Learning Programme

The programme demonstrates fitness for purpose in terms of mission, relevance, curriculum, pedagogy, intended learning outcomes and assessment.

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Indicator 1.1: The Academic Planning Framework

There is a clear academic planning framework for the programme, reflected in clear aims which relate to the mission and strategic goals of the institution and the college.

Judgment: *Addressed*

- The Applied Science University (ASU) followed a rigorous process in planning for the introduction of new programmes, after gaining a license by a Prime Minister's decree in July 2004. The introduction of the Bachelor in Accounting and Finance (BAF) programme, in 2005, followed the validation process outlined in the New Programme Development Policy and Procedures which adheres to the National Qualifications Framework (NQF) of the Kingdom of Bahrain. The validation process consists of three stages, which culminate in the assurance of the quality and standards of the programme. Consultation with internal and external stakeholders together with market research are embedded in the validation process, thus ensuring the relevance of the programme.

- According to ASU Risk Management Policy, the Dean of the College is responsible for maintaining an annual risk management register. Based on the evidence and the interviews conducted, the College of Administrative Sciences (CAS) prepares a risk management register which covers three main categories, namely: compliance, reputational and operational. The register identifies for each category, the total risk level, risk owner, current internal controls and future risk mitigation strategies. The Panel notes the effectiveness of the register in identifying the risk owner and potential risks by outlining future risk mitigation strategies to be followed for issues, such as the need for continuous programme reviews and pursuing formal benchmarking for all programmes.

- To ensure that the BAF programme complies with the NQF's qualification design requirements, two panels were formed with the objective of applying the NQF's mapping and confirmation processes. Based on the minutes of meetings of the confirmation panel, the report prepared by the mapping panel indicated adherence of the scorecards of the

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BAF courses' specifications to the NQF's requirements and thus the report was approved and submitted to the Quality Assurance and Accreditation Centre (QAAC) but it has not yet been submitted for placement on NQF.

- The title of the programme, Bachelor in Accounting and Finance, reflects clearly the nature of the specialization and all the official documents such as, transcripts and certificates, handbook, prospectus, as well as the ASU website carry the same title, BAF.

- As per the Self-evaluation Report, the programme aims were revised in December 2020 and approved by the Programme Advisory Board (PAB) in 2021. The Panel is of the view that the revised aims are appropriately defined and help in the development and mapping of the Programme Intended Learning Outcomes (PILOs) and Course Intended Learning Outcomes (CILOs). They also befit the three categories needed to place the qualification on the NQF, which are knowledge, skills and competence. The Panel noted that based on the Monitoring and Review of Programmes Policy, the programme prepared and submitted its Annual Programme Review Report (APRR) for the academic year 2019-2020. The APRR summarizes the qualitative analysis that was done based on feedback from internal and external stakeholders of issues related to the programme and lists the determined actions that should be taken by the programme leaders such as, complete revision of the programme specification (aims and PILOs), which was carried out in December 2020.

- There is evidence that the BAF aims contribute to the Mission of the College and University. The programme team in their meeting in 2020 mapped the revised programme aims against the college mission and mapped the PILOs to the programme aims. The mapping was further approved by the Department Curriculum Committee and Department Council. The Panel is of the view that the revision and mapping of the programme aims is appropriate and ensure the achievement of the college and ASU missions.

Indicator 1.2: Graduate Attributes & Intended Learning Outcomes

Graduate attributes are clearly stated in terms of intended learning outcomes for the programme and for each course and these are appropriate for the level of the degree and meet the NQF requirements.

Judgment: *Partially Addressed*

- The Student Handbook stipulates eight graduate attributes that are developed with the objective of equipping the graduates with the tools needed to join the labour market, such as to be critical thinkers and reflective learners, knowledgeable and skilled in their field, and ethically and socially responsible. The Panel is of the view that most of the graduate

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attributes are achieved through the PILOs, which are classified under four categories: knowledge and understanding; subject specific skills; critical thinking skills; and general and transferrable skills. However, the attribute of Ethical and Social Responsibility is not embedded in the PILOs even though it was mapped against the PILOs related to General and Transferrable Skills (see recommendation below).

- BAF programme has identified eight PILOs which were approved by the Department Council and clearly reflect the nature of the specialization. The programme aims set the base for the development of the PILOs and are mapped against them. The Panel noted that PILOs (A1, C1, C2) are linked to the second aim which refers to the preparedness of graduates to apply specialist level skills. However, PILO (A1) refers to acquisition of knowledge and PILOs (C1, C2) refer to critical thinking skills. The Panel is of the view that only PILOs (B1 and B2), which were mapped, are appropriate for the second programme's aim as they both refer to application of subject specific skills. Hence, the Panel recommends that the College should revise the mapping of the PILOs to the programme aims and ensure that all of the graduate attributes are embedded in the PILOs.

- The PILOs are benchmarked against the requirements of external entities to ensure their appropriateness. The results of the benchmarking indicated that the PILOs meet the requirements of the NQF and the standards of the Quality Assurance Agency for Higher Education of the United Kingdom (QAA-UK). Furthermore, as per the ASU Benchmarking Policy, the programme has benchmarked its PILOs, among other aspects, with those of three local universities and one international university, but no regional university was included. The analysis appropriately indicated the congruence of the BAF PILOs with those of the benchmarked universities. The Panel advises that the programme includes regional universities in its benchmarking.

- The Panel notes that each course specification details appropriate information about the course, such as the NQF level, aims, CILOs and teaching, learning and assessment methods. The Panel is of the view that the CILOs are appropriate for the level of the course, for example, by comparing the CILOs of Financial Management 1 (ACF 151) which is a prerequisite for Financial Management 2 (ACF 252), it is shown that (ACF 151) concentrates on delivering the basic knowledge in the area, while (ACF 252) concentrates on advanced knowledge of financial management theories. Furthermore, the BAF programme ensured the appropriateness of the CILOs by classifying courses according to the NQF level. For example, (ACF 151) and (ACF 252) are at NQF levels 6 and 7, respectively.

- The Panel finds that in some courses the mapping of CILOs to PILOs is inappropriate and needs to be reviewed. For example, (ACF 151) is mapped against PILO (B2) which requires creative application of specialist level skills in investigating issues related to the specialization. Yet (ACF 252), which is an advanced course that requires application of

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specialized skills (B2), was not among the listed courses. Also, there is no mapping for Islamic Banking and Finance (ACF 310) course. The Panel recommends that the College should revise the mapping of the CILOs to PILOs.

Indicator 1.3: The Curriculum Content

The curriculum is organised to provide academic progression of learning complexity guided by the NQF levels and credits, and it illustrates a balance between knowledge and skills, as well as theory and practice, and meets the norms and standards of the particular academic discipline.

Judgment: *Addressed*

- ASU's Monitoring and Review Policy emphasizes that all programmes offered by the institution must meet the requirements of external parties, such as the Higher Education Council (HEC) and the BQA. Furthermore, ASU's Bachelor Degree Bylaws provide guidelines for levels of study, prerequisites and student load. Clearly, adherence to the Bylaws and Policy above, ensured that the BAF programme's study plan is appropriately designed in terms of progression of courses during the eight semesters of the programme together with the required prerequisites and the mapping of each course in terms of NQF levels and credits.

- According to ASU's Bachelor Degree Bylaws Article 10 (student load), students can take up to 21 credit hours in the first and second semester, if they need extra credit hours to fulfil graduation requirements in that semester. Also in Article 11, a student can take any number of credit hours in the graduation semester 'without considering the minimum level of the prescribed study load'. The Panel is of the view that such load is too high as students in the first and second semester need time to adjust to the shift from school environment to the higher education environment. Also, a maximum load for students in the graduation semester needs to be specified clearly so as to ensure achievement of PILOs. The Panel, therefore, recommends that the College should revise the BAF student maximum load in the first and second semesters and specify a maximum load for students in the graduation semester.

- BAF programme utilizes various mechanisms to regularly update its curriculum. These include a 5-year periodic programme review which is based on the action plan of the annual programme reviews, benchmarking against local and international universities as well as benchmarking with professional bodies, such as the Association of Chartered Certified Accountants (ACCA). The Panel finds that the new specification plan is appropriately updated, as evidenced for example by the recommendation of the external reviewer in the Periodic Programme Review Report (PPRR) to change the prerequisite of the course titled Methods of Scientific Research (BA 307) to (STA 101).

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- BAF programme adopts a four-year plan whereby the CILOs progress over the years of study ensuring a balanced acquisition of knowledge and skills and bridging the gap between theory and practice. The interviews conducted and the evidence provided confirmed that the balance is maintained through the use of a variety of assessment tools, such as examinations, case studies, projects and are appropriately reflected in courses offered, such as Applied Research in Accounting and Finance (ACF 499).

- Benchmarking with local and international universities together with professional bodies such as ACCA and QAA-UK ensured the alignment of BAF courses in terms of depth and breadth of knowledge coverage. Furthermore, the Panel noted that lesson plans for all levels in the programme provide an appropriate review of the content and coverage of material. Also, the programme team discusses the content of Course Evaluation Reports (CERs) with respect to issues such as the extent to which they apply CILOs and PILOs.

- ASU's library provides several textbooks and references in both soft and hard copies for BAF programme stakeholders. The international databases for accounting include two (out of eight) in English language which aid the academic staff in developing the course materials and enhancing their teaching and learning activities. However, the Panel noted from the evidence provided and interviews, the low usage of these databases during the period 2018-2021 (such as EBSCO 10.46%). Also, most of the hard references for accounting are not recent and in Arabic, for example out of 254 accounting and finance books published between 2015-2022, only 41 (16%) are in English and the rest in Arabic. This issue is considered further in Indicator 1.4. The Panel recommends that the College develop mechanisms to encourage BAF students to use the databases available.

Indicator 1.4: Teaching and Learning

The principles and methods used for teaching in the programme support the attainment of programme aims and intended learning outcomes.

Judgment: *Addressed*

- ASU has developed a Learning, Teaching and Assessment Strategy (LTAS) which represents the institution policy on academic affairs. Section 5.2 of the LTAS refers to the appropriate use of various teaching methods such as discipline-based research and technology to 'maximize learner participation'. The LTAS outlines certain areas that enhance teaching and learning, such as feedback and assessment of learning and technology enhanced learning. The various methods of teaching listed in the courses' specifications such as lectures and class discussion help in meeting the requirements of the LTAS which in turn reflect the ASU's teaching philosophy. The achievement of the CILOs is clearly reflected by the teaching and assessment methods used which are aligned to the CILOs.

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- ASU E-Learning Policy provides clear guidelines for learning, teaching and assessment. It includes the design of the course material, class activities, class recording and assessment. BAF programme implements these guidelines *via* Moodle and the Panel noted that its use did not compromise the achievement of the CILOs, as evidenced by the report submitted to BQA for evaluation of online classes. Furthermore, the evidence provided indicated that the implementation of LTAS was monitored during the pandemic period and ensured the maintenance of academic standards and achievement of CILOs and PILOs.

- ASU considers LTAS as the policy to be followed by all faculty members for teaching and learning. Since LTAS is an integral part of the university's strategic plan, it outlines the requirements needed to meet one of the core strategies of the University which is Teaching and Learning. LTAS emphasizes that the learning experience of ASU students should 'provide exciting, creative, innovative, research-informed learning opportunities which maximize learner participation' through, for example, increasing students' participation in their learning and through discipline-based research. This will help students in developing independent and lifelong learning experience.

- As mentioned above (Indicator 1.3) the library resources available for BAF stakeholders consist of databases in English but most of the hard resources are out of date and in Arabic. The Panel notes that course specifications for some 300 and 400- level courses refer to databases such as EBSCO and Emerald as other resources/ course material to be used, but fail to specify published articles relevant to the course which are needed to strengthen students' research capabilities and most importantly achieve CILOs. Since the library resources play an important role in creating a viable learning environment, the Panel recommends that the College should specify clearly in the BAF course specifications recently published articles used in delivery of knowledge to enhance the learning environment of students.

- Students enrolled in BAF programme are gradually prepared, throughout the four years of the programme, to acquire skills and capabilities through a variety of teaching and learning methods such as case studies and group projects that will enable them to successfully join the labour market. Beside the formal learning, BAF programme includes an Internship (ACF 491) course as a non-formal learning experience for students that helps them apply the knowledge acquired to the workplace. In addition, the College offers a variety of lectures to students and alumni to broaden their learning experiences such as Principles of Strategic Planning, Application of Foreign Rules in the Kingdom of Bahrain and 3DS MAX.

Indicator 1.5: Assessment Arrangements

Suitable assessment arrangements, which include policies and procedures for assessing students' achievements, are in place and are known to all relevant stakeholders.

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Judgment: *Addressed*

- ASU has developed Assessment, Moderation and Feedback Policy that outlines assessment policies and procedures. The licensing of ASU's programmes by HEC is an indicative of adherence to the rules and regulation of HEC in this regard. The assessment framework is appropriate for the BAF programme as reflected in the courses' mapping scorecards.

- ASU policies and procedures, which include Student Handbook and staff Handbook are readily available to its stakeholders and published in its website. Also, interviews conducted confirmed that internal stakeholders are aware of these policies and procedures whereas external stakeholders such as the external examiners are formally informed about details of the programme and provided with relevant documents.

- ASU has clear Generic Marking Criteria for its undergraduate programmes that cover NQF's four levels (5-8). BAF courses' scorecards apply these criteria in both formative and summative assessments. It is evident that all assessments are identified as formative or summative, linked to NQF levels and mapped against the CILOs.

- Performance feedback during a semester is considered an important tool for improving student's progress. In BAF programme this is accomplished in a timely manner through the written feedback given to students for various assessments, such as examinations, quizzes and projects or through the Student Information System (SIS).

- In submitting their research assignments, students in BAF programme are informed about the ethics and principles of scientific research and how they are applied in evaluating their submitted work. The evidence provided and interviews conducted with students confirmed these issues, especially the use of Turnitin to detect the percentage of similarity in the submitted research.

- As mentioned above, both verbal and written feedback to students' assessments is embedded in BAF culture. Furthermore, internal and external moderation of assessments are conducted by the programme which ensures fairness of grading of students' achievements.

- ASU Academic Misconduct and Plagiarism Policy outlines the rules and procedures related to academic misconduct and appeals by students, such as plagiarism e-detection, definitions, examples and types of academic misconduct, and instructions for invigilators and students during examinations. BAF programme adheres to these rules and regulation by forming a College Disciplinary Committee that applies Student Misconduct Bylaws and Assessment, Moderation & Feedback Policy. Thus, students are allowed to appeal for their grades to be reviewed.

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Standard 2

Efficiency of the Programme

The programme is efficient in terms of the admitted students, the use of available resources - staffing, infrastructure and student support.

Indicator 2.1: Admitted Students

There are clear admission requirements, which are appropriate for the level and type of the programme, ensuring equal opportunities for both genders, and the profile of admitted students matches the programme aims and available resources.

Judgment: *Partially Addressed*

- The Admissions Policy is embedded within the ASU Student Application Guide. The Policy covers students admitted into the start of the Bachelor programmes and transfer students. The Policy does not discriminate between male and female applicants, as confirmed in the interviews. The ASU Equality and Diversity Policy specifies that all staff and students will be treated equally irrespective of gender or race. The admissions approach is kept under review by the academic staff through discussion at the Department Council meeting as evidenced by the programme team recommending not to admit students from the literary stream due to their under-performance on the programme.

- The admission requirements for the Bachelor programmes state that applicants should obtain a Secondary School Certificate (or equivalent) verified by the Ministry of Education and have achieved an average of no less than 60%. There is an option for applicants with less than 60% average to gain entry if they are artists or athletes and have at least one year of practical experience after their graduation from secondary school. The Panel notes that the admission requirements are appropriate for BAF, consistently communicated through the Student Application Guide and are consistent with local / international requirements for BAF as confirmed through benchmarking. English language ability is tested on entry using the Oxford Online Placement Test (OOPT). Students achieving 51% (at least 61/120) or more on this test are deemed to have achieved a level equivalent to IELTS 5.5 or Common European Framework Reference (CEFR) level B2. Students achieving 50 or less on this test must take and pass remedial English courses. However, the English language entry requirements are inconsistently applied. This is considered further below.

- ASU does not have a foundation programme for entry into the Bachelor programmes that are taught in English, such as BAF. All BAF applicants take the OOPT which is independently set and assessed. According to ASU requirements, a score of more than 50% is required to enable the student to gain direct entry into BAF, without taking

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remedial English programmes. A score of 50% or less requires applicants to pass either ENG098 or both ENG097 and ENG098, depending on the score achieved, to gain entry into BAF. The Panel noted that applicants are exempted from the placement test if they have obtained IELTS 5.0 or equivalent. It is clear, therefore, that the IELTS entry requirements are lower than the OOPT requirements. The Panel recommends that ASU review its English entry requirements to ensure comparability of the entry score given through IELTS / TOEFL and OOPT. Furthermore, the Panel found from interviews with academic staff that neither ENG097 nor ENG098 have been benchmarked to ensure that passing these courses equates with CEFR B1 or IELTS 5.0. The Panel recommends that ASU should benchmark the remedial English courses against international standards, such as IELTS, to ensure comparability of English assessment.

- The ASU Admissions Policy stipulates that applicants from non-scientific secondary school fields need to pass certain remedial courses on entry. These requirements are specified in the Admissions Policy and on the website. Applicants from secondary school Arts, Vocational and Commercial sections are required to take remedial courses, such as Mathematics (MAT099). The Panel was able to determine from interviews with academic staff that the decision on which (if any) remedial courses must be taken is made on an individual student basis after evaluating the student's background. The specific remedial course(s) requirement is not specified in the programme specification, nor on the website. The Panel suggests that an indication is given of which remedial courses will be required for specific weaknesses.

- ASU specifies procedures for credit transfer and Recognition of Prior Learning (RPL) in the Credit Transfer Policy, and in the Student Application Guide. This includes processes for students transferring credit from another university, transferring to another programme within ASU and access for students who do not meet the minimum entry requirements as indicated above. The Panel noted and found from interviews that the policy is consistently implemented in the BAF programme.

- The ASU Admissions Policy is set out in the Admissions and Registration Manual. In the SER, ASU claims that the admissions policy and admissions criteria are reviewed every four years, but that BAF admissions criteria has not changed. The Annual Programme Review Procedure (APRP) includes a formal review of the admission criteria that requires data collection on student performance and student feedback. However, the Panel noted that data on student performance is not disaggregated by students' entry grades (i.e., high school grades / qualifications), so it was not clear to the Panel how such analyses can be used to draw meaningful conclusion about the Admissions Policy. The Panel recommends that data about student retention, progression and completion used in reviewing the admission criteria be disaggregated to enable an effective review of admission policy.

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Indicator 2.2: Academic Staff

There are clear procedures for the recruitment, induction, appraisal, promotion, and professional development of academic staff, which ensure that staff members are fit-for-purpose and that help in staff retention.

Judgment: *Addressed*

- ASU approach and procedures for staffing is based on the Human Resources (HR) Strategy. The strategy focusses on attracting and retaining employees, developing employees, and ensuring compliance with regulatory requirements and standards of behaviour / professional conduct. The HR Strategy is supported by a range of focused policies. These include the Recruitment and Selection Policy, the Retention Policy, the Employee Evaluation Policy, Academic Promotion Policy and the Staff Development Policy for academic staff. The Panel notes that the procedures for recruitment and induction are clear. The procedures for appraisal, covered in the Employee Evaluation policy specify that an appraisal is conducted annually, incorporates feedback from students once per semester, peer evaluation once per semester, self-evaluation and goal setting by the employee and evaluation by the line manager. The Panel observed that the procedure is thorough. The Academic Promotions Policy is clear and is applicable to faculty who have been at their current rank for at least five years and in post at ASU for at least two years. Promotion assessment uses two criteria, teaching / educational activities and scientific research / scientific activities. Evidence of the implementation of recruitment and appraisal processes was reviewed and the Panel noted that the recruitment and appraisal policies and procedures are implemented consistently and transparently.

- The ASU Strategic Plan includes research as one of three core themes and includes a strategic objective to 'develop a research culture and deliver high quality research outputs'. The strategy for research is implemented through the Annual Operational Plan of the Deanship of Research and Graduate Studies. The Operational Plan includes strategic objectives relating to research culture, quality and impact together with College/Department objectives, such as 'to monitor staff publications in peer reviewed Scopus- indexed journals with associated Key Performance Indicator (KPI) targets for publications and citations'. The Research Policy and Research Handbook identifies the procedures to apply for research funding. The College Research Plan is included in the College Operational Plan and is aligned to the institutional plans with clear targets for research culture / quality and impact, together with associated KPIs for the College. The Panel is of the view that policies and procedures to support the quality and alignment of BAF research to College plans are appropriate, with staff demonstrating appropriate research output in line with the Operational Plan.

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- The ASU Staff Handbook includes an institution-wide workload allocation model for teaching for teaching, preparation, research and administration for different grades of staff. From the reviewed evidence of the actual workload for staff teaching in BAF and interviews, the Panel learned that workload is specified as a percentage allocation of time to each task and not actual workload hours. Research publications by staff are listed, which include 27 publications, 18 of which are Scopus indexed. The Panel is satisfied that the workload is appropriate enabling research and community activities.

- The Staff Handbook indicates that the special needs of women have been taken into account with respect to maternity leave for female employees and compassionate leave for Muslim female employees on the demise of their husband.

- The Accounting and Finance Department (AFD) includes 15 full time staff teaching on BAF, 13 hold a PhD and two hold a Master's degree. Staff CVs indicate a range of specialisms including Accounting, Auditing, Finance, Financial Management, and Management Accounting. The SER indicates that the staff to student ratio is 1: 35. The Panel believe that this is high by international standards, but the range of staffing expertise, qualifications and level of research output indicate that there are sufficient staff to teach the programme.

- ASU has a Staff Development Policy. The Academic Staff Development Unit produces an annual academic staff development programme with activities offered to staff. Staff development needs are identified through the annual performance review of academic and administrative staff. The Panel reviewed evidence of the staff development policy and academic staff development training programme, which identified development opportunities for individual staff members, and found that staff can ask for and benefit from development opportunities made available to them by the Academic Training Unit. This was further confirmed by interviews with the academic staff.

- CAS has an HR committee which meets regularly. The Panel noted Minutes of meetings in 2020 and 2021 which show that staff retention is discussed and that retention in the Department of Accounting and Finance is 97% and 100% respectively. Recommendations were identified to ensure that the high retention figures are maintained. In addition, an annual staff survey is conducted. The Panel reviewed analysis of the surveys and found that there is generally a good or excellent staff satisfaction at ASU, however the analysis is not broken down by colleges and so there is no opportunity to evaluate CAS specifically. The Panel suggests that more detailed analysis is considered, provided that employee confidentiality is not compromised. The analysis includes an action plan, but there is no indication that actions identified have been completed. An exit interview is conducted. There is clearly limited evidence of this for BAF, however the Panel reviewed exit interview data that had been analyzed from across ASU to show that appropriate processes are in place to monitor staff turnover and enable retention of well qualified staff.

Indicator 2.3: Physical and Material Resources

Physical and material resources are adequate in number, space, style and equipment; these include classrooms, teaching halls, laboratories and other study spaces; Information Technology facilities, library and learning resources.

Judgment: *Partially Addressed*

- The ASU campus includes 54 classrooms with seating up to 100 students, 10 computer laboratories with 17-32 computers, equipped with Windows 10 operating system in each and one English Unit laboratory with 10 computers. All classrooms and laboratories are equipped with data projectors, computers and whiteboards. Laboratories have an open access for students when there are no scheduled classes. The utilization data of the classrooms is not available and utilization of the computer laboratories is 390 taught hours during the period 2018-2020 across all laboratories which the Panel concluded is appropriate. In addition, there is an auditorium to host conferences and external events and general facilities including social spaces, eating spaces, a sports field, health clinic and prayer room. The Panel noted from the campus tour video that the facilities are appropriate and appreciates the open access policy for laboratory uses when classes are not scheduled.

- The IT facilities available include a total of 545 PCs in classrooms, library, laboratories and offices. A library with good standard facilities as well as higher specification facilities is available to support specialist applications. General software listed appears appropriate to meet the requirements of BAF. Specialist Sage software required for BAF has been installed on the network. All PCs are connected *via* the ASU network facilities and Wi-Fi is available across the campus. The ICT and Knowledge Management (KM) Policy is appropriate, however the Panel noted that there is not a PC replacement policy. The suitability of PC hardware, software internet access and Wi-Fi was not raised as an issue by students during interviews. The Panel suggests that a PC replacement policy is considered by ASU.

- The ASU library includes nearly 14,000 titles and over 30,000 books for all disciplines, in English and Arabic. There are over 1100 titles specifically for BAF totaling over 2200 books. In addition, the library includes access to electronic library resources and seven periodicals specifically appropriate for BAF, including the British Accounting Review, Review of Financial Studies and the International Journal of Accounting. Private study rooms equipped with computers are available and 20 computers within the main library. However, as indicated in Indicator 1.3, the Panel noted that most of the hard references for accounting are not recent and in Arabic, for example out of 254 accounting books published between 2015-2022, only 41 (16%) are in English and the rest in Arabic. Furthermore, many textbooks and research references identified in the course

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specifications are out of date. The Panel recommends that ASU should update the textbook collection and course specification booklists to enable students and staff members to access recently published articles in the specialization for teaching and research purposes.

- Facilities and resources management at ASU is the responsibility of the Procurement and Logistic Services Department. Duties of the Department include purchasing and supplier management, actioning logistics complaints, campus security, maintenance / managing maintenance contractors and liaising with ICT & KM to register Information Technology (IT) devices. Resources are maintained through the Facilities Management Committee, which meets every three months. Membership includes the Director and members of Administration and Finance and co-opted members. Specific responsibilities include overseeing ASU physical assets, maintaining facilities and advocating for new facilities and funding. As per the SER, the Directorate of Admin and Finance provides progress updates each semester feeding into the ASU Strategic Implementation Reports (ASUSIR). Individual maintenance requests may be submitted through the formal system. The Panel found from the evidence provided and interviews that facilities maintenance processes were in place.

- The Department of Administrative Affairs and specifically the Health and Safety Supervisor is responsible for health, safety and security and communicating guidance to staff and students at ASU. The University Health and Safety Policy aims to ensure a safe working environment. Guidance is provided in the Health and Safety Handbook. Health and first aid are provided by the ASU nurse and health clinic facilities including a bed, wheelchair, stretcher, defibrillator, non-prescription medicines and a First Aid box on each floor of the academic and administrative buildings. The Panel learned that fire drills were conducted regularly in 2019 in collaboration with Civil Defence. The Panel was pleased to note a range of activities to support awareness of health and safety, including an annual Health Day, which provides free checkups for staff and students with evidence provided that these were offered in 2018 and 2019, Safe Working Practice training specifically related to fire drills, and a training in Control of Substances Hazardous to Health for staff using laboratories. The Panel appreciates the appropriate arrangements and wide array of activities organized to ensure the health and safety of staff and students at ASU.

Indicator 2.4: Management Information Systems

There are functioning management information and tracking systems that support the decision-making processes and evaluate the utilisation of laboratories, e-learning and e-resources, along with policies and procedures that ensure security of learners' records and accuracy of results.

Judgment: *Addressed*

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- ASU has centralized management information systems that support the BAF programme. The key resource to manage student data is the SIS. The SIS maintains student data including application information and assessment grades. The system is linked to the ASU accounting system and includes student fee payment and supports management enquiries and reporting. The SIS also supports operational management for BAF including academic advising, attendance sheets and timetables. The Panel also learned from interviews and the demonstration of the management information systems to the Panel that ASU has additional systems to provide management information in specialist areas including its institutional KPIs Dashboard and Decision Support System. The Panel appreciates the breadth, depth and integration of management information provided by the management information systems at ASU to support well-informed decision making.

- ASU uses Moodle as a Virtual Learning Environment (VLE) for students. Moodle has the ability to track usage of the resources by students. A report was provided showing usage of a diverse range of Moodle activities. The Library Information Service has a tracking service showing usage of library e-resources. Information was provided on tracking of laboratory utilization by students, including percentage utilization for scheduled classes only. ASU claims that resource tracking reports are normally discussed at department meetings. The evidence provided shows one meeting providing statistics about e-learning use but not a regular review nor a review of other resource utilization. It is also claimed in the SER that the Annual Facilities Evaluation questionnaire enables feedback on laboratory utilization; however, the evidence provided did not demonstrate that this feedback was requested. The Panel reviewed further evidence and concluded that some reporting on resource utilization is available but could be improved and that regular discussion about resource utilization by senior management could be improved. The Panel suggests developing a formal regular review of resource utilization to support decision-making by senior management.

- Entry of student details and entry of student grades are described in the Admissions and Registration Manual and Assessment and Moderation Policy. The Manual and Policy refers to a process for correcting errors but not a process to identify errors. The Panel learned from interviews that errors are detected by academic staff reviewing marks entered. Students are able to review their data and request changes if incorrect. Access to the SIS is password controlled with access restricted to identified staff. Any changes made are logged for audit purposes in case of a potential problem. The Admissions and Registration Department has controlled access *via* keypad and fingerprint recognition. ASU claims that student data is kept secure by taking backups of the system 'daily, weekly and monthly'. The Panel learned from interviews that backups of student data, and other data are taken regularly, kept both on and off site and back-up restore processes are tested. The Panel confirmed that there are policies and rigorous procedures to ensure the safety of student records and accuracy of results.

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- The procedures for confirming certification are defined in the Admissions and Registration Manual. The Registration staff confirm those students expected to graduate and send the student lists for further verification to the College. The Cumulative Grade Point Average (CGPA) is calculated manually and compared to the automatic SIS calculation. The Panel reviewed evidence of the transcript and certificate and confirmed that both are accurate in describing the achieved learning by the students although noted that the certificate evidence (awarded January 2021) refers to the Faculty of Administrative Sciences whereas the Transcript refers to the College of Administrative Sciences. The Panel also learned from interviews that certificates are issued in a timely manner. The Panel recommends that the certificate format is reviewed for accuracy.

Indicator 2.5: Student Support

There is appropriate student support available in terms of guidance, and care for students including students with special needs, newly admitted and transferred students, and students at risk of academic failure.

Judgment: *Addressed*

- ASU has a technical support unit to provide support for IT facilities with one member of staff responsible for providing e-learning support. The Panel requested evidence about the specific role of the unit to ascertain the extent of support given to students, which was provided along with the job description of the IT staff in the Unit. From the reviewed evidence the Panel was able to confirm that this is appropriate. The library staff provide training to students on how to utilize the library resources. A student counselor is available to support students. The student induction contains information about the library and resources available. The Panel requested evidence of physical and electronic resources available to students to support students use of, for example, laboratories and library which was provided and showed that good materials are available to support online learning. The Panel concluded that there is appropriate student support materials and staff to provide academic support.

- Career guidance for students is provided by the Career Development and Alumni Affairs Office, which is part of the Deanship for Student Affairs. The Career Development Office organizes an annual Job Fair. In addition to the general careers support, career-relevant workshops are conducted once or twice a year. The Panel learned from interviews that students are aware of and satisfied with the careers guidance support that they receive. The Panel is of the view that careers guidance is appropriate.

- ASU has new Student Orientation Guidelines which describe the range of sessions and information that students receive as part of their induction. There is also a programme-based orientation. An analysis of the orientation programme shows that students received

information about regulations, expectations of students, and details of, for example, IT services, student support services, the library and a tour of the campus. Induction procedures for students transferring from other institutions were not covered in the SER. However, the Panel received evidence and learned from interviews that induction procedures for transferring students is appropriate.

- The academic advising processes are defined in the Academic Advising Policy, which specifies that the adviser will support the student in, for example, the successful completion of their degree programme through coaching and mentoring and guidance on the regulations, which help in developing well-rounded individuals able to make informed and sound career choices. The Panel notes that the key responsibilities of the academic adviser listed in the policy are largely administrative, including advising on pre-requisites, deadlines, reviewing grades, attendance and meeting graduation requirements. The coaching and mentoring elements appear to have little profile. The Panel received evidence of meetings taking place, how they are recorded and the general content of the meetings, the Panel also learned from interviews that the advisers perform the administrative parts of the advising process. The Panel recommends that the College should review its academic advising to further develop the academic aspects of the academic advising processes.

- ASU has two policies relevant to equal opportunities and special needs. These are the Equality and Diversity Policy and the Policy for Students with Special Needs. The Equal and Diversity Policy applies to staff, students and visitors and defines a commitment to these stakeholders irrespective of age, disability, marital status, family circumstances, race, religion and gender. It identifies actions that may impact on equal opportunities and rights that are safeguarded. The Panel learned from interviews that ASU implements national requirements regarding integrating the needs of women. The Policy for Students with Special Needs defines the support areas available, including physical infrastructure adjustments, counselling, academic and financial support. The university's commitment in these areas is stated in the Student Application Guide and the Admissions and Registration Manual. The SER states that students are informed in a questionnaire and in emails sent to students that they can declare a special need and seek support, however this statement is not included in the English nor Arabic versions of the questionnaire and the email is only written in Arabic and hence not accessible to non-Arabic speakers. The Panel advises ASU to ensure that opportunities for special needs declaration are clearly communicated to all stakeholders.

- The Students At-Risk Policy specifies the support and monitoring procedures implemented for students at risk of academic failure. ASU defines at-risk students as those with a CGPA of between 60% and 62% or those on probation (with a CGPA below 60%). The SIS produces a report of all students in these categories and the students are informed of their status. Academic advising is provided to all at-risk students. Academic advising

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processes are done online through the academic advising process. Evidence provided shows in Arabic a list of at-risk students and their allocation to supervisors. The Panel requested evidence, which was provided of academic advisors being informed that they have at-risk students and of the online academic advising process demonstrating support for at-risk students. The Panel concluded that the support for at risk students is suitable and that there is a monitoring system provided by SIS that ensures timely intervention.

- ASU obtain feedback on their support services through the annual Student Satisfaction Survey, which is conducted and analysed by the Measurement and Evaluation Unit (MEU). The Survey includes a question on academic advising, first aid, health, safety and security and a general question about the Deanship of Student Affairs and Deanship of Admissions and Registration. The SER indicates that it is the responsibility of the Deans of Colleges and heads of operational areas to evaluate feedback, formulate an action plan and monitor its implementation. Evidence was provided of improvements to services which, it is claimed, arose from the Student Satisfaction Survey. No evidence was provided of evaluation, action planning and monitoring. The Panel also notes that the questions in the Student Satisfaction Survey are normally generic referring to a whole service and therefore unlikely to distinguish between specific aspects of a service that may require improvement, nor that the improvements cited would have been identified from the survey unless the survey includes free text responses. The Panel concluded that services are assessed regularly, however the Panel suggests that the Survey is reviewed to enable more specific feedback on services to support improvements.

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Standard 3

Academic Standards of Students and Graduates

The students and graduates of the programme meet academic standards that are compatible with equivalent programmes in Bahrain, regionally and internationally.

Indicator 3.1: Efficiency of the Assessment

The assessment is effective and aligned with learning outcomes, to ensure attainment of the graduate attributes and academic standards of the programme.

Judgment: *Partially Addressed*

- ASU has set a clear Assessment, Moderation and Feedback Policy to support achieving the learning outcomes and attaining the academic standards and graduate attributes according to NQF guidelines and requirements. The Policy describes the efficiency, transparency, diversity and security of assessments along with the moderation of assessments to achieve PILOs. The External Examiner Policy and Benchmarking Policy describe the approach taken by ASU to ensure quality and standards of its assessments. The Panel noted that the policies are appropriate and provide reliable modes of assessments. The Panel requested evidence from courses' portfolios to ensure that these policies are being implemented for the BAF programme. After reviewing the evidence provided, the Panel was able to confirm that the assessment policy and procedures are implemented. However, the Panel observed that the final examination questions of the Managerial Accounting (ACF322) course include multiple choice questions and true and false questions, and the Auditing (ACF433) course also includes multiple choice questions. The Panel does not consider these questions appropriate in terms of complexity for level 300 and 400 BAF courses. The Panel recommends that the College review the assessments for BAF 300 and 400 level courses to ensure that they are appropriate.

- The Panel noted that the assessments of the BAF programme are appropriately mapped to the PILOs and CILOs, as shown in the assessment plan in the courses' specifications. The Panel requested details of all courses' specifications and of the process used to ensure that assessments are mapped to graduate attributes. The Panel observed from the BAF's courses' specifications that assessments are mapped with CILOs and PILOs, but there was no direct mapping between the assessments and graduate attributes in the courses' specifications. The Panel therefore suggests including a mapping matrix of the graduate attributes and assessments in the courses' specifications to ensure a direct alignment of assessments with graduate attributes.

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- Although the Panel is satisfied with the mechanisms followed by the BAF programme to ensure that graduates' achievements are aligned to the PILOs, which include mapping CILOs to PILOs for all courses, moderation of assessments to ensure that assessments meet CILOs, and that graduate attributes are embedded within PILOs, it was noted (as mentioned in Indicator 1.2) that not all of the ASU's graduate attributes are achieved through the PILOs. In particular, the attribute of Ethical and Social Responsibility is not embedded in the PILOs, even though it was mapped against the PILO related to General and Transferrable Skills.

- The mechanisms followed by AFD for monitoring and improving the implementation of the assessment process, are defined in the ASU's Assessment, Moderation and Feedback Policy. As indicated in the SER, the CER offers an opportunity for reviewing the link between assessments and CILOs and provide recommendations to improve the teaching and assessment methods. The outcomes of the CER are discussed in the BAF's department meetings, where notes and identified actions are included in the BAF APRR. The SER claims that some mechanisms exist for monitoring the assessment process. To verify this, the Panel requested further evidence, however, this showed a general discussion of the CERs during the department meetings, but there was no evidence of clear mechanisms followed to monitor the implementation and improvements of the assessment process. The Panel recommends that the College should improve the effectiveness of its assessment through reviewing, and analysing the notes and recommendations identified in the BAF CERs every semester and develop action plans and monitor their implementation.

Indicator 3.2: Academic Integrity

Academic integrity is ensured through the consistent implementation of relevant policies and procedures that deter plagiarism and other forms of academic misconduct (e.g. cheating, forging of results, and commissioning others to do the work).

Judgment: *Addressed*

- ASU has several policies and procedures related to academic integrity, and those are well-communicated to staff and students through the Student Handbook, Staff Handbook, Code of Ethics and Professional Conduct Bylaw and Student Misconduct Bylaw, which clearly describes the types of plagiarism, penalties and process followed when a case of misconduct is reported. The ASU's Code of Ethics and Professional Conduct Bylaw also clarifies the expected standards of ethical behaviour and good practice by faculty and staff. The Research Ethics Policy covers all types of faculty publications, thesis and projects. Moreover, the Academic Misconduct & Plagiarism Policy has several published procedures related to unethical practices. It was noted from the SER and the evidence provided, that BAF students are made aware of academic misconduct through student orientation sessions and the wording included in the assessments' guidelines of the

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College Programme Handbook. This was supported by the virtual site visit interviews. The Panel suggests that wording related to the penalties of academic misconduct is added to the Programme Handbook and assessments' guidelines.

- ASU has a variety of published processes for deterring and detecting plagiarism that are well-described in the relevant policies. The Panel finds these processes appropriate, complete and fair. The SER describes several processes to prevent students' plagiarism and academic misconduct such as awareness workshops, academic advising, and instructions on using Turnitin. Workshops and Turnitin plugins are also provided to academic staff. This was also confirmed in the virtual site visit interviews with students and faculty members. The Panel is satisfied with the available processes for preventing and detecting plagiarism and academic misconduct, which are consistently implemented at both the level of the institution and the BAF programme.

- The College Disciplinary Committee is responsible for investigating and making decisions on referred cases of academic misconduct and plagiarism. The decisions made are communicated to relevant stakeholders and the Admission and Registration Department to implement the decisions and update students' records accordingly. If cheating is proven during tests, examinations and graduation projects, and if the student is found engaged in cheating, or helping in cheating, several disciplinary sanctions apply. This was confirmed through reviewing the minutes of meetings of the College Disciplinary Committee, where cheating cases were identified, discussed and actions were taken.

Indicator 3.3: Internal and External Moderation of Assessment

There are mechanisms in place to measure the effectiveness of the programme's internal and external moderation systems for setting assessment instruments and grading students' achievements.

Judgment: *Addressed*

- ASU has a formal policy for Assessment and Moderation, which describes the procedures for internal moderation processes and related documents. The internal moderation processes are monitored through the College Academic Standards and Examination Committee. The moderation process is conducted through the ASU's online system. The SER, claims that the AFD requires that course examinations (mid-term and final) and any major coursework to be internally moderated by an experienced and specialised faculty member, nominated by the Head of Department or the programme coordinator at the beginning of each semester and approved by the Department Council. This was confirmed through the evidence provided and during the virtual site visit interviews with the academic staff. The Panel is satisfied with the process of selecting internal moderators in the AFD.

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- According to SER, the AFD implements internal pre- moderation of assessments' design in order to improve various aspects of the assessment quality, such as: the assessment level, questions level, time, clarity, and validity. The Department also implements post-moderation to ensure fairness of grades and to check that marks awarded for each question are consistent with the marking criteria, answer keys and rubrics. To evaluate the internal process of moderation, the Panel requested moderated assessments. The provided evidence showed only samples from top grades and thus may not be representative of the required range of high, middle and low grade- assessments. Furthermore, there was no comments, suggested changes or signature of the internal moderators on the provided moderation forms. The Panel concludes that although a mechanism is in place, its implementation needs to be monitored carefully to ensure fair, consistent and accurate marking of assessments. The Panel also suggests that that ASU consider applying blind double marking as an element of the post-moderation process.

- External moderators/ examiners are appointed by the AFD to review and improve the course assessments and to evaluate and support improvements made to the BAF programme. The Panel noted that the external moderation process provides ASU with an opportunity to have the components of the BAF programme evaluated by academic experts and receive recommendations for enhancements. External moderators are also specialists in the Accounting and Finance fields. They are appointed for specific courses to review examinations and confirm if they are appropriate, in terms of learning outcomes, level descriptors and marking criteria. Nominations for external moderators are evaluated and approved by the Department Council, College Academic Standards and Examination Committee, ASU's Teaching and Learning Committee and University Council. This was confirmed through a scrutiny of the submitted evidence and the virtual site visit interviews with the external moderators/ examiners. The Panel concluded that the formal processes of moderation and the selection of external moderators/ examiners are considered appropriate at the BAF programme.

- The Panel notes the contribution of the external moderation to improving the BAF courses and ensuring the consistency of assessments and fairness of grading. This was confirmed during the site visit interviews with external moderators/ examiners. Furthermore, external moderation contributes to the improvement of the academic components of the BAF programme and its alignment to best academic practices according to relevant professional standards and supports the overall programme enhancement.

- It was mentioned in the SER that the programme's internal and external moderation processes are monitored and evaluated by the Dean, the College Quality Assurance and Accreditation Unit (CQAAU), and by ASU's QAAC. The Panel found evidence of the moderation forms and audit checking forms, as well as evidence showing the existence of formal mechanisms for the evaluation of the effectiveness of BAF programme's pre-moderation and post-moderation processes. However, it was not clear to the Panel the

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role played by the College Academic Standards and Examination Committee and the CQAAU in ensuring appropriate and effective moderation processes of the BAF programme. The Panel recommends that the College should strengthen the monitoring role of the College Academic Standards and Examination Committee and the CQAAU to ensure effective moderation processes.

Indicator 3.4: Work-based Learning

Where assessed work-based learning takes place, there is a policy and procedures to manage the process and its assessment, to assure that the learning experience is appropriate in terms of content and level for meeting the intended learning outcomes.

Judgment: *Addressed*

- ASU has a formal policy for students' internship that describes the related procedures for students' internship process. The policy covers all related procedures of work-based learning. The policy ensures an equivalent experience opportunity among the students and includes aspects and procedures related to eligibility requirements, internship period and credit hours that are clearly identified as two months and no less than 120 hours, as well as identifying and assigning internship places and reporting. The policy also shows the role and responsibilities of both the academic supervisor and field/industry supervisor. The Panel considers the Internship Policy with its related procedures to manage the work-based learning process appropriate for the BAF students' internship.

- The roles and responsibilities of all relevant stakeholders of the internship are specified in the Internship Policy, which is communicated to all stakeholders. The College's Head of Internship Unit has responsibilities related to setting the annual internship plan, identifying organisations for internships, scheduling, monitoring and evaluating interns and completing an annual internship report. The academic supervisor has responsibilities related to coordinating activities with the industry internship supervisor as well as meeting, visiting and assessing the interns. In addition, the internship employer and industry supervisor have responsibilities for meeting the health and safety regulations, providing an induction programme and ongoing supervisory support and training and evaluating the intern on completion of the internship period. Interns' responsibilities are related to attendance, following the regulations of employers and university and completing the internship processes, according to ASU's Internship Policy. From the provided evidence and interviews with various stakeholders, the Panel is satisfied with the internship's roles and responsibilities that are set out clearly and communicated to BAF students.

- The policy and procedures for work-based learning cover selection of appropriate internship sites, suitability of the organisations/departments to the students' academic

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programme, provision of the needed supervision and evaluation of the students by the academic and field supervisors. The process, assessments, and evaluation of the Internship course is applied consistently which ensures an equivalent experience to BAF students. The CILOs of the Internship course are described in the course specification and are mapped to PILOs. The assessment criteria for the Internship course are also mapped to the CILOs and PILOs and the intern's employer contributes to the assessment of skills in the PILOs. The Panel is of the view that the CILOs of the internship contribute effectively to the achievement of the PILOs of BAF programme.

- According to SER, the students' work-based learning is assessed through the organisations' field supervisors, the activity report form, the attendance report form, final report and the student's presentation. The assessment is done jointly, involving the field supervisor (30%), the academic supervisor (40%), and two other members of the College Trainee Performance Committee (15% each). The field supervisor focuses on how the trainee communicates in the training place, the performance of the tasks, punctuality, the ability to develop and analyse and adapt to new required tasks. The academic supervisor focuses on the student's internship report and students' presentation, where the student demonstrates his/her prior knowledge and skills, contribution at the workplace, skills gained during internship, and all other internship aspects. From the evidence provided, the Panel found the assessment methods used in internship appropriate and that they are monitored and communicated to stakeholders. The Panel also confirmed through the site visit interviews with relevant stakeholders that the internship of BAF's students is appropriate, well managed and consistently implemented. The Panel appreciates the rigorous implementation and effectiveness of the BAF Internship course.

- The Internship course is evaluated by students through a specific form. Feedback is also received from the Academic and Industry Field Supervisors on students' performance during the internship and the students' internship reports. The Internship course is reviewed at the end of each semester through the CER process. At the end of academic year, an internship report is prepared by the Head of the Training and Internship Unit. It includes activities and different internship concerns related to statistics, evaluation, satisfaction, difficulties and challenges raised by supervisors and students. The report is presented and discussed at the department level with recommendations for improvements to be addressed to the ASU's QAAC. Finally, a quality audit of the Internship course is conducted by the QAAC as part of the course portfolios auditing process. The Panel is satisfied with the implemented arrangements to assess the effectiveness of work-based learning.

Indicator 3.5: Capstone Project or Thesis/Dissertation Component

Where there is a capstone project or thesis/dissertation component, there are clear policies and procedures for supervision and evaluation which state the responsibilities and duties of both the

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supervisor and students, and there is a mechanism to monitor the related implementations and improvements.

Judgment: *Addressed*

- The study plan of the BAF programme includes an obligatory Applied Research in Accounting and Finance course that requires students to conduct applied research on a real-life business problem or situation selected by the student and validated by the course coordinator. The course specification shows a relevant map of CILOs to BAF's PILOs and confirms that the applied research project contributes to all PILOs. The CILOs of the course provide opportunities for students to use knowledge and skills gained during their study to conduct applied research in Accounting and Finance. Students identify a specific problem, conduct a literature survey, analyse data using suitable software packages, design solutions to the identified problem, and implement and test the proposed solutions. The Panel reviewed evidence provided of different project samples and concluded that the components of Applied Research course contribute to the achievement of the PILOs.

- The AFD has general guidelines showing the responsibilities and duties of course coordinators/supervisors and students taking the Applied Research course. It was indicated in the SER that research guidelines are circulated to students by the course coordinator of the Applied Research course at the beginning of each semester. The Panel confirmed during the virtual site visit interviews that students understand their roles and responsibilities during the course through the special guidelines distributed to them.

- According to the SER, there is a regular monitoring and review of the students' progress, which is conducted through weekly meetings with their supervisors to discuss progress, and obstacles related to their research. During the Covid-19 pandemic, review of the progress of students was conducted through the E-Learning system. The CER prepared by the supervisors at the end of semester includes comments, suggestions and recommendations about the course but not feedback on students' performance. Upon reviewing further evidence, the Panel could not identify any official document that shows regular monitoring and review of the progress of students nor how feedback is communicated to them. This is considered further below.

- Assessment of student's project is carried out by a committee, appointed by the Department Council and tasked with evaluating the students' submitted report as well as ability to work independently, attendance of the weekly meetings, and presentation given. There is a clear rubric to assess the students' work in the Applied Research course. According to the SER, the committee consists of two internal assessors chosen according to their experience level, courses taught and research with each assessor evaluating the student's research independently, using a form (Project Evaluation Form). From interviews, the Panel learned that the external moderator/ examiner also reviews the

quality of the applied research for benchmarking purposes, to ensure that it is at an appropriate level and similar to that of equivalent programmes. The Panel is satisfied with implemented mechanisms for the assessment of the students' research project component.

- According to SER, a number of processes for monitoring related implementation and improvement of the Applied Research course are followed. These include Students' Course Evaluation Form and Applied Research Supervisor Evaluation Form. Course coordinators provide feedback to students on their work and progress during the weekly project meetings. Moreover, there is a special committee to evaluate the students' submitted research projects and recommends modifications to improve the final draft of students' research projects. However, after reviewing the evidence provided, the Panel could not identify a formal mechanism for monitoring related implementation and improvement of the research project course. The Panel recommends that the AED in collaboration with CQAAU develop a monitoring mechanism to ensure that the research project course is monitored and evaluated through a well-documented process.

Indicator 3.6: Achievements of the Graduates

The achievements of the graduates are consonant with those achieved on equivalent programmes as expressed in their assessed work, rates of progression and first destinations.

Judgment: *Addressed*

- The structure of the BAF programme is considered appropriate and the programme's courses, covering subjects in accounting, finance, business, economics, and other related fields, reflect the level of learning necessary to achieve the programme's aims. The SER indicates that the BAF programme is accredited by the ACCA (UK) and has five exemptions. Furthermore, having reviewed the assessments, the Panel observed that BAF courses include a range of assessment methods that contribute to the development of the graduates' knowledge and skills and prepare them for their career path, except for the level of some questions in the final assessments of some 300 and 400 level courses which the Panel finds inappropriate for the level of BAF courses (see Indicator 3.1).

- According to the SER, the BAF programme was benchmarked with other CAS programmes. The results show that the BAF programme had an appropriate students' admission rate, up until the intake was closed in the academic year 2017-2018. The APRR showed that 63 new admitted students versus 38 successful graduates (a ratio of 1.65 new student per 1 graduate) in 2015-2016, and 34 new admitted students versus 52 successful graduates (a ratio of 0.65 new student per 1 graduate) in 2016-2017. The Panel noticed that there were no admitted students to the BAF programme in the previous four academic years, thus it was not possible to evaluate the ratio of admitted students to successful graduates including year-on-year progression, retention, and length of study.

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- The progression and graduate destinations data are presented and analysed by the programme coordinator in the APRR. The programme coordinator benchmarks BAF's students' grades distribution with that of other programmes in the College and monitors attrition, retention and graduation rates. According to the statistics provided in the SER, the percentage of employability in the academic years (2017/2018, 2018/2019, 2019/2020) is decreasing, whereas the percentage of others/unknown destination is increasing, indicating a poor level of communication with graduates. The provided evidence does not show relevant analysis and discussion on students' progression and graduate destinations to ensure that academic standards are met. The Panel recommends that ASU follow up on BAF students' progression and graduates' destination to enable adequate monitoring and evaluation of the achievement of academic standards.

- ASU conducts an employers' satisfaction survey to gather information on the employers' feedback on ASU graduates. This survey is conducted by the Deanship for Student Affairs and is regularly reviewed by the QAAC. The collected data are then delivered to the Colleges for statistical analysis and interpretation of results. ASU also conducts exit survey for graduates and alumni satisfaction survey to show the level of satisfaction with different aspects of studied programme including teaching, learning and facilities. The results are analysed at the programme level and included in the APRR along with recommendations. The latest employers' survey showed a score of 4.74/5 satisfaction with BAF graduates' profile. The Alumni Satisfaction Survey showed an increasing level of alumni satisfaction of 3.95, 3.99 and 4.43 in three academic years (2017/2018, 2018/2019 and 2019/2020). The Exit Survey for Graduating Students showed an increasing level of Alumni Satisfaction of 3.58, 4.18 and 4.12 in three academic years (2017/2018, 2018/2019 and 2019/2020) for BAF programme. The Panel confirmed during the site visit interviews the high level of satisfaction of alumni, employers and PAB with the BAF's graduates' profiles.

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Standard 4

Effectiveness of Quality Management and Assurance

The arrangements in place for managing the programme, including quality assurance and continuous improvement, contribute to giving confidence in the programme.

Indicator 4.1: Quality Assurance Management

There is a clear quality assurance management system, in relation to the programme that ensures the institution's policies, procedures and regulations are applied effectively and consistently.

Judgment: *Addressed*

- The purpose of ASU Policy for the Development and Review of Policies and Procedures is 'to establish a consistent and enforceable system for the development, approval, implementation and review of policy documents at the Applied Science University'. Furthermore, all policies and procedures are subject to automatic review, at most every two years. Currently, ASU has 24 academic policies, including guidelines for examinations, teaching, programme, research and admission and 24 administrative policies. The Panel is of the view that ASU has several appropriate policies that serve the needs of the programme and are communicated to its stakeholders through its website and Knowledge Hub and their effectiveness was confirmed during the virtual site visit interviews.

- Management of quality assurance at the College level is carried out by CQAAU. The chair of this unit is the Vice Dean and each programme within the College is represented by the programme coordinator. The unit's meetings stress the role of programmes' coordinators in relation to the continuous monitoring of implementation of the guidelines in ASU Quality Assurance Manual, such as auditing course portfolios. Furthermore, CQAAU operates in coordination with ASU QAAC as evidenced by the unit's reporting on issues, such as auditing of the CERs and preparation of the APRR.

- The Panel notes that there is a clear quality assurance management system for the programme which is consistently implemented but recommends that ASU should make sure that key documents, such as meetings' minutes of the CQAAU are written in English to ensure the effective participation of the non-Arabic speakers among the programmes' coordinators and key documents for students be provided in both languages, Arabic and English, to ensure that all students (Arabic and non-Arabic speaking students) benefit from the student support provided by ASU.

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- QAAC prepares a comprehensive annual quality assurance report which includes monitoring the performance of all programmes within the College through the submitted APRR by each programme. The QAAC report also includes results of reviews of the ASU policies and programmes are expected to implement the amended policies and reflect this in their APRR. An example of this is the minor changes done to the Monitoring and Review of Programmes Policy.

- The programme orients its academic and support staff about quality assurance requirements through ASU's internal portal and workshops. It is clear from QAAC Annual Accomplishment Report and Annual Operation Plan (2019-2020) that one of its actions is 'to prepare a training programme for the dissemination of quality assurance processes and procedures to academics' and the timeframe was September 2019. By reviewing the content of the workshops (conducted in 2019-2020) the Panel noted that they are limited in scope, since they concentrate on the preparation of course portfolio and benchmarking. However, this was remedied in the academic year 2020-2021, where the scope of the workshops (91 workshops) was widened to encompass a variety of training sessions, including quality assurance for online education. As such, the Panel is of the view that the academic and support staff are provided with appropriate support to ensure an understanding of quality assurance and its importance to the institution.

- One of the strategic objectives and key priorities of the QAAC operational plan (2020-2021) is to 'ensure all quality practices are embedded in all ASU's operations'. According to the ASU Quality Management System Reporting Lines Chart, this objective is 90% accomplished by the College through its CQAAU which 'ensures successful implementation of all planned internal quality assurance initiatives'.

- Continuous evaluation of the quality assurance management system, at the college level and identification of areas that need improvement is evident in the QAAC annual report (2019-2020) prepared by the QAAC. For example, the report of 2019-2020 highlighted QA-related accomplishments and identified areas for improvement, such as enhancing connection and communication with CQAAU.

Indicator 4.2: Programme Management and Leadership

The programme is managed in a way that demonstrates effective and responsible leadership and there are clear lines of accountability.

Judgment: *Addressed*

- The organisational chart of ASU indicates appropriate flow-lines of reporting within the institution at department, college and university levels. At institutional level, the CAS College Council reports to the Vice President of Academic Affairs and Development, who

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in turn reports to the University Council. Furthermore, within the College, the management of the programme is represented by the Department Council that reports to the College Council. The evidence provided reflects effective lines of communication and decision making between Department and College Councils.

- Terms of reference for all administrative posts and committees are clearly delineated in the ASU Committees' Terms of Reference Booklet and Quality Assurance Manual. The Booklet details terms of reference for committees, specifies responsibilities, membership, meeting frequency, for academic governance committees as well as for management committees. Adherence to the terms of reference is also evident in the formation of committees at department level. Similarly, the Quality Assurance Manual clearly details the terms of reference for management posts, such as QAAC staff as well as responsibilities for various levels of the university's academic structure, such as the University Council. The Panel is of the view that there is a clear hierarchy for academic responsibility that ensures adherence to the academic standards at ASU, which is clearly prescribed in the ASU Committees' Terms of Reference Booklet and Quality Assurance Manual.

- As mentioned above, ASU's Quality Assurance Manual provides detailed job descriptions for management posts including the role of programme coordinator and the Panel noted clear adherence to it in the programme management, which is reflected in the discussion of academic issues at the department council's meetings, such as the CER prepared by the staff members. The SER mentions that the job description for the programme coordinator in the Job Description Handbook is taken from that in the Quality Assurance manual. However, upon inspection, the Panel found that the two descriptions differ in content, hence the Panel advises the programme team to rewrite the job description for the programme coordinator in the Job Description Handbook.

Indicator 4.3: Annual and Periodic Review of the Programme

There are arrangements for annual internal evaluation and periodic reviews of the programme that incorporate both internal and external feedback and mechanisms are in place to implement recommendations for improvement.

Judgment: *Addressed*

- ASU Monitoring and Review Policy includes procedures for programme monitoring which outline the steps to be followed in the preparation of the annual and periodic reviews' reports by the programme. Two aims are identified for the monitoring and evaluation of the programme. The first aim is to ensure the quality of the delivered programme and the second aim is to ensure the involvement of stakeholders in the improvements made to the programme.

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- At the end of each semester, each course coordinator prepares a course portfolio which includes, among other things, the course specification, CER, pre and post moderation report. Part of the responsibilities of the QAAC is to prepare annual report related to auditing of course portfolios and report to the President of the institution. Furthermore, a comprehensive APRR is prepared by the programme coordinator and submitted to the QAAU for discussion and approval before it is sent to the QAAC. Recommendations for improvements at both the college and programme levels, are evident in the APRR such as the re-design of the whole programme to meet NQF's level requirements. The Panel notes that the data used in the APRR for cohort analysis of retention, progression and completion are insufficient and, hence, recommends that the College should improve its cohort analysis to enable adequate cohort monitoring and evaluation.

- The APRR commences with an update about progress related to the degree of achievement of previous year's action plan. For example, according to the APRR for the academic year 2019-2020, recommendations in the previous year's APRR were to make changes at both the course and programme levels. Changes such as adding course 'Auditing II' to the elective courses are implemented in the new study plan under the title 'Advance Auditing'.

- As per ASU Monitoring and Review Policy, the College prepares a 5-year PPRR based on the APRR and summarizes the recommendations in the APRR, such as the revision of the programme's curriculum. Also, according to this Policy, one of the documents required with the PPRR is the Programme Reflective Analysis Report (PRAR) which provides a summary of the strengths and weaknesses of the programme.

- The PPRR provides comprehensive coverage of performance of the programme over a 5-years period. For example, it includes information related to the efficiency of the programme and effectiveness of quality management and assurance. Feedback from internal and external stakeholders such as students, alumni, external moderators/examiners, is an integral part of the APRR as was confirmed in interviews and constitute the base for the preparation of the PPRR.

- The PPRR outlines areas where major improvements are needed in the programme and provides recommendations and commendations. The outcome of the PPRR represents the input for action plan prepared by the programme coordinator where for each recommendation mentioned in the PPRR, a timeline is set, and an entity is assigned for the implementation. For example, in the PPRR, it is proposed that 'a comprehensive revision of the PILOs' to ensure precise and measurable outcomes' and in the action plan the required revision is reflected in the new programme specification. The follow-up to the implementation of the action plan is the responsibility of QAAC which prepares QAAC annual report. The report confirmed that the BAF programme has implemented the action plan. The Panel is of the view that the programme follows an appropriate

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mechanism that ensures proper implementation of the periodic reviews and its action plan.

Indicator 4.4: Benchmarking and Surveys

Benchmarking studies and the structured comments collected from stakeholders' surveys are analysed and the outcomes are used to inform decisions on programmes and are made available to the stakeholders.

Judgment: *Addressed*

- The new BAF programme is benchmarked against several local universities and one international university, in terms of programme aims, PILOs, admission criteria, courses, academic progression of courses and assessment and teaching methods. It is also benchmarked against professional qualifications such as ACCA. The result of the benchmarking revealed that the programme has comparable standards to these programmes.

- The SER states that the BAF programme is also benchmarked internally against the Accounting Programme offered by the College, but the evidence provided does not make any reference to this. As mentioned under Indicator 1.2, no benchmarking was conducted with a regional educational institution. The Panel advises that the programme includes regional universities in its benchmarking.

- Benchmarking of the programme with other educational institutions helped in identifying similarities and differences. These are utilized in the design of the new programme specification. For example, the benchmarking of the Programme Courses revealed high comparability with that of the other institutions and resulted in introducing an elective course 'Insurance and Takaful' in the new programme design, which is believed to add comparative advantage to the programme.

- At ASU, MEU is established within the QAAC to administer, analyze and interpret results of surveys of all stakeholders of the University. The evidence provided and the interviews conducted confirmed that various surveys are conducted on BAF programme stakeholders, such as student course evaluation, exit graduating students, alumni students and employers.

- The programme team prepares APRR in which the results of the surveys are analyzed and used for decision making. For example, according to the SER, feedback from the employers' survey revealed the need to strengthen the graduates' engagement in teamwork. Based on this comment, courses in the new programme included group-based assessments, such as group projects to alleviate this weakness. However, the Panel noted a discrepancy with regards to this particular comment (teamwork) between the feedback

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mentioned in the SER and that of the survey results (employers' surveys of 2019-2020 and 2020-2021) which showed an increase in the employer's' satisfaction with the graduate's contribution to teamwork (4.27 and 4.73 respectively).

- The programme follows the process needed to implement improvements in its curriculum as per ASU Programme Review and Monitoring Policy. The programme team prepares its APRR indicating progress made on achieving the action plan of the previous year, for example, moving 'Taxation course' from the list of electives to the list of compulsory courses, as was proposed by the programme's external moderator/examiner. According to the Policy, the APRR is discussed and approved at relevant committees at the College and then forwarded to the QAAC. These committees include, CQAAU, PAB and Department Council. The CQAAU and the Department Council approved the APRR and PAB approved the revision to the BAF programme.

- Improvements to the programme are disseminated to staff members *via* several channels such as Department Council and PAB. Interviews with students confirmed that they are aware of improvements made to the programme as they have representation in both the College and Department Councils.

- Interviews with stakeholders revealed that the BAF programme collects feedback from all stakeholders *via* surveys as well as through annual meetings with alumni and implements them. Satisfaction of the stakeholders is evident in the approval of the revised programme by the PAB. Furthermore, the external examiner's recommendations with regards to the revision of the compulsory and elective courses were incorporated in the new programme specification and from the interviews the Panel was able to confirm their satisfaction with improvements made to various assessments based on their feedback.

Indicator 4.5: Relevance to Labour market and Societal Needs

The programme has a functioning advisory board and there is continuous scoping of the labour market and the national and societal needs, where appropriate for the programme type, to ensure the relevancy and currency of the programme.

Judgment: *Addressed*

- The terms of reference of PAB are detailed in ASU Committee Terms of Reference Booklet. The terms of reference are clear and cover the authority of constitution, remit, responsibility, membership, frequency of meeting and reporting. The current PAB meets the required terms of reference, especially with respect to responsibilities and membership since it has four external and four internal members. The four external members are: one from academic institution (chair), two from the industry and one alumnus.

- Feedback from PAB is collected regularly and used to guide improvements made to BAF programme as evidenced by the PAB contribution towards the revision of the BAF programme (see Indicator 4.4).

- From the site visit interviews the Panel learned that BAF programme utilises feedback from its stakeholders to ensure the programme's alignment with the needs of the labour market, the economy and society. This was also confirmed through the minutes of PAB's meeting which showed discussion of the programme's scoping of the labour market needs. Likewise, results of the alumni and employers' satisfaction surveys reflect the preparedness of the graduate to join the national workforce.

- A review of the PAB meetings' minutes showed a presentation, given by the programme leader and Head of Department on 'findings of the latest reports and analysis of scoping the labour market needs'. The presentation was given with the objective of ensuring the relevance of the BAF updated new programme to the market needs. The analysis is based on local, regional and international studies, such as reports of the HEC Industry and Employer Graduate Skills Requirements, Tamkeen Market Gap Study, the recent Bayt.com Middle East Job Index Survey and the 2019 QS Global Skills Gap Report, and Coursera Global Skills Index 2020.

- From the evidence provided and site visit interviews, the Panel considers that there are mechanisms in place to ensure that the programme meets the labour market and societal needs. These mechanisms include feedback collected from stakeholders, such as employers and alumni through surveys which reflect their satisfaction with the level of graduates' preparedness to meet the labour market needs (satisfaction weight mean 4.68 and 4.47 out of 5 respectively). Also, discussions held at PAB meetings about labour market trends which led to the proposal for the inclusion of the Data Analytics course in the revised curriculum. In addition, the APRR provides a useful tool for monitoring and reviewing the implementation of BAF action plan which included revision of the programme specification.

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V. Conclusion

Taking into account the institution's own self-evaluation report, the evidence gathered from the interviews and documentation made available during the virtual site visit, the Panel draws the following conclusion in accordance with the DHR/BQA *Academic Programme Reviews (Cycle 2) Handbook, 2020*:

There is Confidence in the Bachelor in Accounting and Finance of the College of Administrative Sciences offered by the Applied Science University.

In coming to its conclusion regarding the four Standards, the Panel notes, *with appreciation*, **the following:**

1. The open access policy for laboratory uses when classes are not scheduled.

2. The appropriate arrangements and wide array of activities organized to ensure the health and safety of staff and students at ASU.

3. The breadth, depth and integration of management information provided by the management information systems at ASU to support well-informed decision making.

4. The rigorous implementation and effectiveness of the Bachelor in Accounting and Finance internship course.

In terms of improvement, the Panel recommends that the Applied Science University and/or the College of Administrative Sciences should:

1. Revise the mapping of the Programme Intended Learning Outcomes to the programme aims and ensure that all of the graduate attributes are embedded in the Programme Intended Learning Outcomes.

2. Revise the mapping of the Course Intended Learning Outcomes to Programme Intended Learning Outcomes.

3. Revise the student maximum load in the first and second semesters and specify a maximum load for students in the graduation semester.

4. Develop mechanisms to encourage students to use the databases available.

5. Specify clearly in the course specifications recently published articles used in delivery of knowledge to enhance the learning environment of students.

6. Review the English entry requirements to ensure comparability of the entry score given through the International English Language Testing System (IELTS) / Test of English as a Foreign Language (TOEFL) and Oxford Online Placement Test (OOPT).

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7. Benchmark the remedial English courses against international standards, such as International English Language Testing System (IELTS), to ensure comparability of English assessment.

8. Ensure that data about student retention, progression and completion used in reviewing the admission criteria be disaggregated to enable an effective review of admission policy.

9. Update the textbook collection and course specification booklists to enable students and staff members to access recently published articles in the specialization for teaching and research purposes.

10. Review the certificate format for accuracy.

11. Review academic advising to further develop the academic aspects of the academic advising processes.

12. Review the assessments for year three and year four - courses to ensure that they are appropriate

13. Improve the effectiveness of assessment through reviewing, and analysing the notes and recommendations identified in the Course Evaluation Reports every semester and develop action plans and monitor their implementation.

14. Strengthen the monitoring role of the College Academic Standards and Examination Committee and the College Quality Assurance and Accreditation Unit to ensure effective moderation process.

15. Develop a monitoring mechanism to ensure that the research project course is monitored and evaluated through a well-documented process.

16. Follow up on students' progression and graduates' destination to enable adequate monitoring and evaluation of the achievement of academic standards.

17. Ensure that key documents are provided in both languages, Arabic and English, for Arabic and non-Arabic speaking staff and students.

18. Improve the cohort analysis to enable adequate cohort monitoring and evaluation.

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