Directorate of Higher Education Reviews

Programme Review Report

University of Bahrain
College of Business Administration
Bachelor of Science in Accounting
Kingdom of Bahrain

Site Visit Date: 25-27 April 2022

HA054-C3-R054

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Acronyms

AACSB	Association to Advance Collegiate Schools of Business
ACCA	Association of Chartered Certified Accountants
AoL	Assurance of Learning
APR	Academic Programme Review
BQA	Education & Training Quality Authority
BSc in Acc.	Bachelor of Science in Accounting
CGPA	Cumulative Grade Point Average
CILO	Course Intended Learning Outcome
CIMA	Chartered Institute of Management Accountants
CoB	College of Business
CQAAO	College Quality Assurance and Accreditation Office
DHR	Directorate of Higher Education Reviews
HEC	Higher Education Council
HEI	Higher Education Institution
HoD	Head of Department
IT	Information Technology
NQF	National Qualifications Framework
NTB	New to Teaching in Bahrain
PAC	Programme Advisory Committee
PCAP	Postgraduate Certificate in Academic Practices
PEO	Programme Educational Objective
PD	Professional Development
PILO	Programme Intended Learning Outcome
QA&AC	Quality Assurance & Accreditation Committee
SER	Self-Evaluation Report
T&L	Teaching and Learning

ToR	Terms of Reference
UILO	University Intended Learning Outcome
UoB	University of Bahrain

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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 form 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*	University of Bahrain
College/ Department*	College of Business
Programme/ Qualification Title*	Bachelor of Science in Accounting
Qualification Approval Number	University Council Decision 1424/2013
NQF Level	8
Validity Period on NQF	5 years from the placement date
Number of Units*	44
NQF Credit	512
Programme Aims*	A. Understand in-depth accounting principles and concepts and their connections with other business areas. B. Employ an understanding of how accounting operates in a global and multicultural environment. C. Apply critical and reflective thinking skills to evaluate accounting information and make sound decisions. D. Communicate effectively orally and in writing using appropriate technologies for multiple tasks. E. Demonstrate interpersonal, teamwork, collaborative, and leadership skills. F. Learn tasks independently, professionally and ethically.
Programme Intended Learning Outcomes*	a1. Students will identify and apply accounting knowledge and concepts to business situations. a2. Students will understand the interconnections between accounting and core functional areas of business. b1. Students will obtain knowledge about international business environments and cross-cultural differences. b2. Students will identify and analyse major international business environment factors in accounting. c1. Student will explain concepts used in making business and accounting decisions. c2. Student will use appropriate tools to make an effective decision.

	d1. Student will prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context. d2. Students will prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner. e1. Students will develop leadership skills necessary to perform effectively in a professional context. e2. Students will participate in experiential learning understand the benefits of working in teams composed of people from various educational, and work experience backgrounds. f1. Students will identify and assess ethical, environmental and/or sustainability considerations in accounting decision-making and practice. f2. Students will identify social and cultural implications of business situation.

* 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	Partially 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	Addressed
Indicator 2.2	Academic Staff	Partially Addressed
Indicator 2.3	Physical and Material Resources	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	Addressed
Indicator 3.2	Academic Integrity	Partially Addressed
Indicator 3.3	Internal and External Moderation of Assessment	Partially 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	Partially 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	Partially Addressed
Indicator 4.4	Benchmarking and Surveys	Partially 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 Bachelor of Science in Accounting (BSc in Acc.) programme offered by the College of Business Administration (CoB) is guided by the planning framework of the University of Bahrain (UoB). This framework guides academic departments in offering programmes that align with the university's mission and strategic goals and that are compliant with local standards, namely the National Qualifications Framework (NQF) requirements, as well as international professional standards, such as the Association to Advance Collegiate Schools of Business (AACSB), Chartered Institute of Management Accountants (CIMA), and the Association of Chartered Certified Accountants (ACCA). The framework consists in part of the Regulations for Offering/Developing Academic Programmes and Courses, the Assurance of Learning guide, the Academic and Administrative Bylaws, Quality Manual, and the UoB Transformation Plan (2016-2021), which are all very detailed and complete. The academic planning framework is also supported by a wide-ranging committee structure.

Upon reviewing the materials submitted by the BSc in Acc. programme, the Panel noted that no information on potential risks related to the programme, their analysis or mitigation plans were mentioned in the Self-Evaluation Report (SER). A brief risk register for accounting programmes, however, was provided among the evidence requested by the Panel. Although the Panel finds this register to be satisfactory, the Panel suggests that it be supplemented with clear and detailed action plans that elaborate on how exactly risks are monitored and mitigated.

In 2018, the BSc in Acc. programme was placed on level eight of the NQF. Comprehensive mappings of University Intended Learning Outcomes (UILOs), Programme Educational

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Objectives (PEOs), Programme Intended Learning Outcomes (PILOs) and Course Intended Learning Outcomes (CILOs) were carried out as part of this process and in adherence to NQF requirements.

The programme profile in the SER clearly lists the title of the qualification 'Bachelor of Science in Accounting', which the Panel finds to be concise and consistent with the programme contents. The title has also been verified by the NQF and is accurately used across all documentation including students' transcripts.

The BSc in Acc. programme has six PEOs and twelve PILOs that had been developed based on AACSB standards. Interviews during the virtual visit confirmed that these aims and outcomes are revised in consultation with various stakeholders. The Panel is of the view that the aims and PEOs of the BSc in Acc. programme are appropriate in terms of the qualification level and subject matter and finds them to be clearly aligned with the CoB and UoB missions and strategic goals.

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*

As noted in the SER, the BSc in Acc. programme has a set of graduate attributes that are embedded within the PEOs and PILOs. These include critical thinking, problem-solving, and decision-making skills and their achievement helps contribute to the achievement of the CoB and UoB missions as well as of the UILOs.

The twelve PILOs of the BSc in Acc. are well-defined, and their clear mapping to the programme aims and to the NQF level descriptors indicates their relevance and appropriateness for the type and level of the qualification. Although these outcomes were developed based on AACSB standards, the Panel recommends that the programme should include all its learning outcomes (both at programme and course level) as part of a comprehensive and well-structured benchmarking exercise of the programme against similar programmes offered locally, regionally, and internationally. Nevertheless, the PILOs are overall written appropriately; although, the Panel recommends that the College should revise PILO (a2) *'Students will understand the interconnections between accounting and core functional areas of business',* to include a more overt and measurable verb than *'understand'*.

As evident from the course specifications submitted among the supporting materials, the CILOs in the BSc in Acc. programme are appropriately mapped to the PILOs and are

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constructively aligned with the teaching, learning and assessment strategies. The Panel also acknowledges that there are mechanisms in place, namely NQF mappings, to ensure the appropriateness of the CILOs in terms of how they are stated, their measurability, relevance to the course contents, and level. However, the Panel notes that the CILOs like the PILOs have not yet been benchmarked and urges the College, as is recommended above, to include them as a part of the widescale benchmarking exercise of the programme that should be conducted by the College.

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: *Partially Addressed*

The B.Sc. in Accounting programme study plan consists of a clear and organised list of courses that are university, general education, college, and major/discipline specific requirements, including the 'Internship and Graduation Project' course (ACC498), which all amount to a total number of 128 credits in terms of credit hours. This is in addition to minor or single-track requirements, as students have the opportunity to obtain additional knowledge and skills in another field (Minor) if they desire, such as Economics, Finance, International Business, Management, Marketing, Islamic Finance, Entrepreneurship, and Business Analytics. The courses in the study plan, including a number of prerequisites, appropriately correspond to each level of study, thus, indicating suitable progression in the programme alongside a manageable student workload per semester, with five to six courses each consisting of three credits.

Interviews with senior management from CoB confirmed that several major reviews of the BSc in Acc. programme's study plan, which include informal desktop benchmarking processes with other HEIs, have been conducted since 2013. The first review in 2013 led to the adding of the major/minor option. Then, there was a second review in 2017 that was an AACSB-based one, followed with the most recent review that took place in 2020, in which the courses in the study plan were informally benchmarked with eight regional and international HEIs, all of which offer accounting programmes that are AACSB members. However, the Panel noticed that benchmarking is limited to identifying similarities in course titles and descriptions and, thus, urges the College to implement the recommendation in Indicator 4.4, so as to ensure more comprehensive and in-depth benchmarking exercises, that also include comparing additional curriculum components (e.g., course content, practical aspects, PILOs, and CILOs as was mentioned in Indicator 1.2).

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Examining the curriculum structure, the Panel noticed that the theoretical components of the programme are relatively more in the first years than in the last two years, in which practical components such as the work-based learning and the graduation project are covered. That being said, however, interviews with students, alumni, and employers indicated that the practical components need to be more strongly demonstrated in the curriculum. The Panel, thus, recommends that the College should increase the practical aspects in the curriculum (*via* for example incorporating more case studies) and focus on strengthening students' practical and technical skills in the utilization of specialized accounting software. As regards the depth and breadth of the course contents, the Panel notes from the course specifications and a sample of course portfolios that the courses are comparable to courses offered to students pursuing a similar qualification in other universities locally, regionally, and internationally, and that contents have appropriate depth and breath.

The SER states that the CoB collaborated with renowned publishers like McGraw Hill, Pearson, Oxford University Press, Cengage, Wiley and Sage to offer the latest e-textbooks for students and faculty members, which helps them enrich their course contents and teaching with recent research findings. However, after reviewing a sample of course specifications and the List of Textbooks submitted among the evidence, the Panel noted that some of the hard-copy references and textbooks for the accounting courses were out-of-date. Thus, the Panel recommends that the College should update the textbooks and references collection within the programme's course specifications, to enable students and faculty members to access through their courses current learning resources and practices in the accounting specialisation, for teaching, learning, and research purposes.

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*

UoB's Teaching and Learning (T&L) Policy includes five principles that emphasize the use of a range of T&L methods such as innovative teaching, blended learning, and virtual leaning, which guide the use of different teaching strategies and tools by the BSc in Acc. faculty members. A review of the course specifications as well as a sample of course portfolios indicated to the Panel a mix of T&L methods relevant to the types and levels of the programme's courses and in line with the institutional teaching philosophy. Interviews with students and alumni also confirmed to the Panel the general satisfaction toward the variety and currency of T&L strategies implemented in the programme.

The T&L Policy refers to the integration of technology in education in general without making explicit reference to e-learning. Nevertheless, in practice, e-learning is executed in the BSc in Acc. programme through the Blackboard Learning Management System (LMS) and is closely supported and monitored by UoB's e-Learning Centre. It is also supported through the work of CoB's Quality Assurance and Accreditation Office (CQAAO), which during the COVID-19 pandemic coordinated for the faculty and students numerous online training workshops and seminars on e-learning platforms and their features, to help ease the transition from traditional face-to-face instruction to online instruction. While the Panel appreciates the efforts exerted by the College that led to a smooth transition to online learning; the Panel still recommends that the College should ensure that the use of e-learning be formally and explicitly included and detailed in relevant policies.

The UoB T&L Policy promotes the use of different learning activities, both formal and informal and emphasises student engagement, innovation, and exploration of new knowledge. In line with this, the BSc in Acc. students are provided with opportunities that expose them to professional practice and application, such as the 'Internship and Graduation Project' course (ACC498). This is in addition to several events, workshops, and webinar series that are organized by the College to expose students to the new trends in the local and international world of business and to prepare them for the job market. Interviews with various groups of stakeholders also referred to the CoB's Business Society, which acts like a students' club that organizes activities such as field trips or visits to local companies, all of which contribute to developing students' professional, independent, and lifelong learning knowledge and skills.

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.

Judgment: *Addressed*

The UoB has an assessment framework consisting of the Regulations of Study and Examination and the Moderation of Assessment Regulation, to which the programme strictly adheres. This assessment framework covers a wide range of assessment methods and tools, including quizzes, assignments, and examinations, according to each academic programme's level and type. The framework's regulations and associated policies are accessible through the university website, as was confirmed during virtual interviews. At the college level, a new assessment strategy was recently developed guiding faculty toward increasing continuous assessments and engagement activities, and an example of a case study project was provided to demonstrate this strategy. The course assessments are clearly stated in the specifications/syllabi and are also available on Blackboard, and they are considered the students' point of reference throughout the semester.

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The specifications of every course in the programme include the assessment details for it, such as the assessment types, weights, and dates, and these pertain to both formative and summative assessments. A review of a sample of course portfolios confirmed to the Panel the utilization of varied assessment methods in the curriculum (e.g., projects, tests, final examinations, case studies) and that assessment tools include details on marking criteria. The Panel is also satisfied with the feedback students receive on their marked works, as students and alumni confirmed that it is clear, detailed and timely.

Despite that research is not the main focus of the BSc in Acc. programme, performing ethically in the business world whether through conducting research or any other task, is an expectation incorporated within the aims of the programme. For this reason, the study plan includes a Business Ethics course (MGT437), which is offered to students in the fourth year as a college requirement. This course equips students with the ethical principles necessary to promote socially responsible practices in the businesses they will be employed in and in society with respect to customers, employees, and other stakeholders.

The Panel notes the extensive UoB policies in relation to marking, moderation and feedback, such as the Assessment and Moderation Policy, the Assessment Policy During the Precautionary Period, the Internal Moderation Procedure, the Study and Examinations Regulation, and the Assessment Appeal Procedure, which are all characterized by their detail and transparency. These policies are easily available to the relevant stakeholders and help ensure accuracy, rigour, and fairness in grading students' works. A review of a sample of course portfolios' including marked students' works confirmed to the Panel the appropriate and consistent implementation of these policies in the BSc in Acc. programme, with the sole exception of the external moderation policy, which is not yet implemented in the programme, as will be elaborated on in Indicator 3.3.

The BSc in Acc. programme is guided by several policies when it comes to addressing students' cases of academic misconduct and appeals. These include UoB's Regulations of Study and Examinations, the Student Misconduct Bylaws, the Anti-Plagiarism Policy, and the Guide to Student Rights and Duties. The Student Misconduct Bylaws classify many types of misconduct (e.g., cheating, forging of results, and commissioning others to do the work). The Deanship of Student Affairs is mainly responsible for handling all academic misconduct cases through the consistent implementation of relevant policies and procedures. In case of possible misconduct, the Misconduct Committee investigates the case and makes a recommendation for the dismissal of the case or for an appropriate penalty that also considers possible prior offenses. As for student appeals, students must submit their requests within two weeks of the release of grades, through which they can ask for a re-grading/re-marking and verification of their grade if needed. The Panel examined a sample of cases of academic misconduct and appeals that were submitted by the programme as evidence, with the way they were handled, and final decisions taken in each case, which confirmed to the Panel the consistent implementation of policies.

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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: *Addressed*

UoB follows a unified admission requirements system for all bachelor's programmes. The admission policy is embedded in the Regulations of Study and Examination, and the admission requirements are published on the UoB website as well as in the CoB Catalogue. They cover all entry details candidates need to know, including general requirements and detailed information about all accepted types of secondary school certificates. The acceptance of applicants into academic programmes are based on the availability of seats, which is determined every academic year by the University Council. The Panel confirmed during interviews with the programme team and students that UoB follows a clear admission policy that is consistently implemented and communicated to all stakeholders. As for the statistics provided on admitted students, they do not show any discrimination between male and female applicants.

The admission requirements of the programme require a secondary school certificate with a 70% Cumulative Grade Point Average (CGPA) or higher in one of the following streams: scientific, commercial, literary, or unified stream, or an equivalent if students are coming from other school systems. Considered also for the acceptance of students into the programme are their grades in a general aptitude test and an interview. The process of admission in the programme is managed mainly by the Deanship of Admission and Registration. The Panel finds the followed admission requirements appropriate for the BSc in Acc. programme and comparable to those of similar programmes locally and internationally.

UoB has an orientation programme for entry into all Bachelor programmes, which is offered in English. According to the SER, the results of the General Aptitude Test are used to stream accepted applicants into Level One and/or Level Two of the orientation, and

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hence study one or two semesters of orientation. The orientation for the BSc in Acc. students includes 26 hours of English language courses, three hours of an Information and Communication Technologies course, and three hours of a Mathematics course. Students completing the orientation are expected to meet Upper B1/Lower B2 of the Common European Framework of Reference. Based on the UoB Regulations of Study and Examination, admitted students are exempted from the orientation programme, if they achieve an average score of 90% or higher in secondary school; or a 90% overall score in all English language courses in secondary school; or provide a valid IELTS score of 5.5 or above or a TOEFL score of 500 or above, as confirmed during interviews with the UoB admission team and students. Admitted students are also exempted from the orientation according to their score in the English language questions set in the General Aptitude Test. The Panel was able to determine, from the Articles of Recognition and Credit Transfer and interviews conducted, that the decision on which (if any) remedial course/s must be taken is made on an individual student basis after evaluating the student's background and the specific remedial course(s) requirement is specified. Based on the aforementioned, the Panel finds the remedial support measures for inadequately prepared students to enter and progress in the programme appropriate.

UoB specifies regulations and procedures for credit transfer in the Regulations of Study and Examination Policy relating to recognition of prior learning and transfer of credits. These include processes for students transferring credits from another university or transferring to another programme within UoB. The Panel noted during interviews that the Articles of Recognition and Credit Transfer are managed by the College and the Deanship of Admission and Registration and are consistently implemented in the programme.

The Panel noted from the Assurance of Learning Report and the interview with the programme team that there is no formal review of the admission requirements against national and international standards taking place. Also, although UoB has a well-detailed Benchmarking Policy, the Panel was not able to identify any regular benchmarking of the admission policy and requirements taking place against those of similar programmes. On the same note, the Panel did not find any indication in the programme of a formal review of the admission requirements being conducted in light of students' performance data. Therefore, the Panel recommends that the College should conduct regular reviews of the admission requirements, both in light of students' performance data and also with reference to data collected through benchmarking with other local, regional, and international programmes, to ensure consistency with national and international admission requirements of similar accounting programmes.

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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: *Partially Addressed*

UoB has clear policies and regulations for recruiting faculty members (including part-time academic staff), which are published in the Academic and Administrative Bylaws, where they are elaborated on through general definitions and procedures for faculty appointment, induction, responsibilities and delegations, leaves, appraisal and promotion. The procedures for recruitment in specific are well-defined in the Annual Recruitment Plan, and evidence of the implementation of faculty induction was found appropriate by the Panel. As for the regulations for appraisal, they are covered in the Job Appraisal Programme at the Civil Service Bureau and specify that faculty appraisal is conducted annually, incorporating feedback from students, peer evaluations, self-evaluation and goal setting by the employee, and evaluation by the Head of Department (HoD) and the CoB Dean, as was evidenced in the Job Appraisal Samples submitted among the evidence. The Academic Promotion Regulations are also clear and applicable to the faculty of the programme. However, although interviews with faculty revealed a good understanding of the promotion regulations, the Panel notes that in the last five years three CoB faculty members were promoted but none of them from the Department of Accounting and, so, urges the College to address this issue.

UoB has a well-defined Strategic Plan for Scientific Research, which is aligned with the CoB Strategic Plan (2020-2024) and the CoB Research Action Plan (2019-2022). These plans guide the scientific research direction in the College and help ensure its quality. Related policies are also there through which the CoB emphasises publications in peer-reviewed and academically respected journals that are indexed in recognised indices, such as ISI and Scopus. Additionally, in response to AACSB's last visit, CoB has developed a plan to raise faculty members' performance in teaching and research through measuring, evaluating and guiding staff academic activities. After reviewing the evidence in relation to the quality of scientific research of the academic staff, the Panel noticed that for the 2015-2019 CoB Strategic Plan, the CoB faculty had published 200 articles in ISI/Scopus-indexed journals. The journal set includes some distinguished general journals and specialised journals in Accounting. In result, the Panel finds that the applied policies and procedures are appropriate and support the quality and alignment of faculty's scientific research with UoB's and CoB's strategic and research plans.

The UoB Academic and Administrative Bylaws define the academic staff working hours as 40 hours per week, of which 12 credit hours are for PhD holders depending on academic

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rank, and 15 or 18 credit hours are for holders of a lesser academic degree. The remaining hours are divided among research, students' advising, office hours and participation in councils and committees. The Bylaws also show that women's special needs are considered with respect to maternity leave and compassionate leave for Muslim female employees on the demise of their husband. Despite this, the recent actual workload for the programme's teaching staff, which the Panel reviewed as evidence, indicated an inappropriate faculty workload compared with the workload structure of UoB. In addition, there was no academic promotion application in the Accounting Department in the last five academic years. Thus, the Panel recommends that the College should ensure alignment of the actual faculty workload with UoB's workload structure, to ensure appropriate balance between teaching responsibilities, community services and research outputs, which would also increase the opportunity for faculty members to apply for academic promotion.

The Accounting Department includes 25 full-time and six part-time teaching staff. Of the full-time faculty, 19 hold a PhD and the remaining are lecturers and teaching assistants. The profile of the academic staff shows a range of specialisms including Accounting, Auditing, Finance, Management Accounting, Taxation, Accounting Information Systems and Environmental Accounting. However, considering the total number of students registered in the programme (1761 students in 2021-2022) as per the students' statistics submitted, the Panel is of the view that the student-to-staff ratio is very high by international standards. Thus, the Panel recommends that the College should develop an action plan that ensures recruiting enough specialised academic staff to reduce the student-to-staff ratio.

The Professional Development (PD) and capacity building of faculty members is a strategic priority of the CoB Strategic Plans and it is based on the results of staff appraisal. Upon reviewing a sample of staff appraisals, the Panel found that the categories of appraisal based on which faculty are evaluated are appropriate, and that the arrangements and procedures for supporting PD needs are also in place. The Unit for Teaching Excellence and Leadership, and the Administrative Training Office at UoB are mainly responsible for organizing and providing continuous training and capacity building opportunities to faculty members, such as the Postgraduate Certificate in Academic Practices (PCAP) and the New to Teaching in Bahrain (NTB) programme. As evidence, the Panel reviewed documents on training workshops offered by ACADEM and Publons Academy among others. As a result, the Panel notes with appreciation the efforts that UoB and CoB put into professionally developing faculty members and for ensuring that PD arrangements, policies, and procedures are consistently implemented and evaluated.

The Panel reviewed the Annual Faculty Survey (dated December 2020) and found that there is generally a good staff satisfaction rate at CoB and that several recommendations and initiatives were introduced based on the survey results to enhance services provided

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to faculty members, which generally helps with staff retention at the College as a whole. However, looking at the academic staff turnover and retention rates in the Accounting Department for the last five academic years, the Panel noticed an increase over the years in the staff turnover rate (23.08% in 2021-2022 in comparison to 0.00%, 4.55%, 0.00%, and 13.04% from 2017-2021 respectively) and a decline in the retention rate (76.92% in 2021-2022 in comparison to 100.00%, 95.45%, 100.00%, and 86.96% from 2017-2021 respectively). This is a matter of slight concern for the Panel and, consequently, the Panel advises the College to closely monitor these rates in the coming future and formally investigate the reasons behind them if necessary.

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: *Addressed*

The CoB building has 26 classrooms and eight laboratories with seating capacity ranging from 35 to 100 students operating eleven hours per day. All classrooms and laboratories are equipped with data projectors, computers, whiteboards and internet services as identified in the Video Tour. In addition, there is an auditorium that can accommodate 1,000 students that is used to host conferences, examinations and external events. Finally, the CoB can also use, if needed, classrooms in the College of Art building. The Panel is of view that the facilities are appropriate and is satisfied with the classes and laboratories available to serve the programme.

Based on the video tour of the College, there are Information Technology (IT) Facilities and a number of personal computers available to accounting students in laboratories and the library, with good standard facilities and higher specification facilities to support specialist applications. Also, the general/specific software listed are appropriate for meeting the requirements of the programme, with PCs connected *via* the UoB network, and Wi-Fi is available across the campus. During the interviews with students, the Panel confirmed the suitability of IT services, PC hardware, software, internet access and Wi-Fi facilities. Moreover, the Panel finds the Information Technology Center Cyber Policies and Procedures as appropriate and comprehensive.

The UoB library includes over 306,000 volumes for all disciplines, in English and Arabic, and a digital library that provides access to over 150,000 e-books, 27,000 e-journals and over 1 million e-theses with over 26,000 titles specifically for the interest of the CoB. In addition, the library includes access to the Department Learning Resources, which serve

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the BSc in Acc. programme. Private Study Rooms equipped with computers are also available.

The Panel learned during interviews with the UoB administrative staff that the IT Centre of the university and the department technicians help maintain the IT facilities serving the programme, with some vendors being responsible for the maintenance of equipment on warranty. Also, the Facilities Management Office and Facilities Maintenance Unit of UoB are responsible for the maintenance of the university's facilities and resources. The Panel, however, was not provided with any formal maintenance policy despite requesting it from the programme. Nevertheless, the Panel noted from interviews that arrangements and processes are in place, with sufficient continuous monitoring and ad-hoc maintenance being implemented, to ensure timely completion of maintenance requests and to monitor the appropriateness of the UoB physical infrastructure facilities and resources.

UoB has a Health and Safety Policy that aims to ensure a safe working environment for all stakeholders. The Health and Safety Unit is responsible for health, safety and security and communicating guidance to staff and students. Guidance is provided through the Health and Workplace Safety Procedures and Emergency Plan. The Panel found evidence that health and first aid are provided by the University Health Centre, which was found to be well-equipped with health facilities and relevant staff. The Panel noted from the Workplace and Safety Programme and interviews with stakeholders that fire drills are conducted regularly in collaboration with the Civil Defense. Thus, the Panel is satisfied with the arrangements that ensure the health and safety of staff and students at UoB.

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*

UoB has a centralised Student Information System (SIS) to support academic programmes, faculty members and students. The SIS Manual guides users as a key resource for managing and maintaining all students' data including students' information, registration, attendance, study plans progression, and evaluation and transcripts. The Manual also supports operational management for the programme including academic advising, grades' approval and various Quality Assurance (QA) statistical information. Overall, the Panel acknowledges that the SIS at UoB is a sophisticated decision-making tool; however, it concurrently suggests that it be enriched with additional features that, for example, enable the generation of detailed cohort analyses, as recommended in Indicator 3.6.

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UoB uses Blackboard and Microsoft Teams as virtual learning platforms to support e-learning and teaching activities. Blackboard can track students and faculty activities, as was evident from the IT demonstration and the e-learning reports generated by the UoB e-Learning Centre and submitted as evidence. However, no information was provided by the programme on the Library Information Service as well as the laboratories, indicating the tracking of users' activities. The Panel also found insufficient evidence on the analysis and formal discussion of e-learning tracking reports. Thus, the Panel recommends that the College should conduct more comprehensive tracking of its facilities and resources and regularly review and analyse the resulting utilization tracking reports, to better inform decision-making in the Accounting Department.

The Panel reviewed the Access Control and Physical Security Policy, Password Security Policy and Operations Security Policy in the Information Technology Center Cyber Policies and Procedures and found them appropriate to ensuring security of students' data and records in the university SIS. These policies along with the information included in the SIS User Manual clarify all processes and approvals needed for the entry of student details and grades into the SIS and for the handling of students' academic issues. Access to the SIS is password controlled with specific restrictions for students and identified staff and backups of students' data, and other information, are taken regularly and kept both on and off site, with back-up restore processes continuously being tested.

The UoB Certification Policy and Procedures are well-defined in the Regulations of Study and Examination. In the Procedures of Ensuring Students' Grades, the Panel noted that students' grades are entered in the SIS by the course coordinators and then reviewed and approved by the HoD and the college Dean before being passed to the Deanship of Admission and Registration, where students expected to graduate are confirmed before being verified by the College. The Panel reviewed a sample of programme certificates and transcripts and confirmed their accuracy in describing the achieved learning by the students. The Panel also learned through interviews with the alumni that graduation certificates are issued in a timely manner.

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*

UoB provides students with different types of support during their study in the programme, including support in terms of library services, laboratories, e-learning and e-resources, guidance, and care. Counselling and healthcare support is provided by the

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Guidance and Counselling Department and the Healthcare Clinic respectively; academic support and guidance is provided to students by the Student Affairs and relevant information is well-explained in the Academic Advising Regulations; virtual academic support is also provided through the Online Academic Clinic Platform, which the Panel appreciates; and laboratory and library support is provided by the relevant technicians and staff, including information literacy training and induction programmes.

Career guidance for students is provided by the Deanship of Student Affairs. The CoB also organises regular career fairs and workshops on how to prepare and enhance students' resumes, so as to compete in the labour market and achieve their career objectives. Additionally, the required internship course prior to graduation provides students with great exposure to career opportunities and challenges in the field of work. The Panel requested information on career development and guidance activities, as well as on career-relevant workshops, and evidence was provided and found appropriate. The Panel also learned from interviews with students that they are happy with the career guidance support and internship opportunities provided by UoB.

The University Guidance and Counselling Department conducts an Induction Day to introduce new and transferred students to the UoB facilities, support services, rules, regulations, students' rights and duties. Moreover, another Induction Day is conducted for students at CoB to introduce them to their study plans and courses. The CoB also distributes to the students the Business College Catalogue, which provides them with relevant information about the College. The Panel reviewed the induction materials and concluded that they are sufficient and meet the needs of newly admitted and transferred students.

The academic advising processes are defined in the Academic Advising Regulations, which specify that academic advisors support students and guide them throughout their studies. The Panel noted that the key responsibilities of the advisor listed in the Regulations include advising on pre-requisite requirements and deadlines, reviewing grades, monitoring attendance, and ensuring the meeting of graduation requirements. The Panel learned from interviews with students and alumni that academic advisors in the programme coach, mentor, and guide students to achieve the graduate attributes and develop their career paths and, thus, create a satisfactory support system for students.

UoB Students Rights and Duties indicate a commitment to the equal treatment of students irrespective of age, disability, marital status, family circumstances, race, religion, and gender. The Handbook for Special Needs Students confirms UoB's commitment to support and accept students of both genders and with no discrimination based on needs. Upon entry, special needs students are assigned an advisor who coordinates with the Guidance and Counseling Department, to provide them with any type of assistance they may need, whether transportation services, special guidance, or academic support

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services. The Panel noted from evidence and from the interviews with students and alumni that academic adjustments or assessment accommodations are made for students with special needs. Thus, the Panel is satisfied with the support provided in the programme to female students and to students with special needs.

Students at risk of academic failure are encouraged by their academic advisors on how to improve their grades. The academic advising is conducted online through the SIS to guide students and/or tailor their study plans to enhance academic progression. The Panel noted during interviews that academic advisors are responsible for monitoring at-risk students through the SIS online platform based on the Procedures for At-Risk Students that are published in the UoB Regulation of Study and Examination. The Panel is of the view that the support for at-risk students is suitable and that the continuous monitoring provided by the SIS ensures timely intervention by the academic advisors.

According to the Quality Manual, UoB uses surveys to collect data from stakeholders. The feedback on student support services is usually elicited from the Course Evaluation Reports and the surveys conducted by the Student Services Department. In addition, students can also schedule live meetings with the HoD, programme coordinator or faculty members through the Academic Clinic of CoB to voice their opinions and/or concerns. The Panel noted that the Course Evaluation Reports measure and analyse students' feedback about resources, syllabi and course materials; delivery of content; teaching skills; provided feedback, support, and encouragement to students, and suitability of assessments. Evidence on the analysis of students' feedback was identified in the programme's annual self-evaluation reports. Moreover, the Panel confirmed, based on evidence from the minutes of meetings of the Department Council and interviews with students and alumni, that improvements are made to students' services based on students' suggestions and needs.

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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.

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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: *Addressed*

The Panel notes from a review of a sample of course portfolios that the BSc in Acc. programme has a good variety of valid and reliable assessment methods that align with current good practices in terms of the assessments' complexity and level. The Panel also confirmed from the interview with the faculty and the QA representatives, as well as from the review of course specifications, that assessments are designed to facilitate the achievement of course and programme learning outcomes, and that there are measures in place to ensure that they meet academic standards in terms of complexity and rigour. Additionally, the Panel notes that there is a set of procedures in place, mainly internal moderation, to ensure the accurate alignment of assessments with learning outcomes and graduate attributes. Nevertheless, the Panel advises that the assessments be more diverse in terms of formative and summative assessments.

One way of ensuring that the graduate achievements meet the PILOs in the BSc in Acc. programme is through the mapping of CILOs achievement, whereby assessments in courses are mapped to specific CILOs that are themselves mapped to particular PILOs. Course assessment forms, faculty course reports, and internal moderation processes are in place to verify the accuracy of these mappings and to confirm that outcomes are being met. The College also adheres to the AACSB Assurance of Learning process in measuring the achievement of PILOs and PEOs. Indirectly, also, the PILOs are assessed through the internship, alumni, and employer surveys, which help confirm whether or not the knowledge and skills of students reflected in their achievements are at the level of the expected PILOs.

The assessment process in the BSc in Acc. programme is monitored through an internal pre-and-post moderation process and also through the work done by the department's Quality Assurance and Accreditation Committee (QA&AC). This was confirmed through interviews with various groups of stakeholders, where reference was made to the steps taken by the Committee to ensure the consistency, level adequacy, and quality of

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assessments by reviewing the course portfolios submitted by the faculty. Apart from some issues with the moderation process highlighted in Indicator 3.3, the Panel finds the mechanisms that are in place for monitoring the implementation and improvement of the assessment process adequate and parallel to those of other similar programmes and institutions.

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: *Partially Addressed*

The academic integrity policy and procedures at UoB apply to both faculty members and students and are detailed in the UoB Regulations of Study and Examinations and in the Avoiding Plagiarism Policy. Additionally, policies, procedures, and regulations regarding academic integrity are included in the Research Charter and in booklets and are distributed to all students, including freshman and new faculty, during the respective induction programmes. The University Academic Plagiarism Policy and the plagiarism avoidance methods are also communicated to students through the Student Handbook, as was confirmed during virtual interviews with students and staff, who were aware of the policy and the allowed similarity percentage but gave inconsistent responses on the types of consequences and penalties available for plagiarism and other academic misconduct incidents, and which of them is implemented and which is not. The Panel thus recommends that the College should reinforce the academic integrity policy and unify awareness across the programme on disciplinary measures in response to cases of academic misconduct.

Turnitin software as well as the SafeAssign feature in Blackboard are used for checking similarities in assignments and detecting academic plagiarism. The maximum accepted similarity percentage is 25, which the Panel recommends that the College should consider reducing. Interviews with faculty and students confirmed that the SafeAssign feature is already turned on when students are submitting their assignments and, so, all their submissions get automatically checked for plagiarism. As per the SER, in most courses, multiple attempts of assignment submission are allowed, thus minimizing the chances of plagiarism cases. The Panel had the opportunity to review the programme's record of academic misconduct cases for the last three years and noted that the actions taken in those cases were appropriate.

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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: *Partially Addressed*

The moderation procedure is included in the University Policy for Moderation of Assessment Regulations, the Quality Assurance and Enhancement Policy, and the T&L Policy. Although the programme does not yet apply external moderation at all, internal moderation is implemented through the department's Examination and Moderation Committee and goes through two main stages: pre-assessment known as pre-moderation and post-assessment known as post-moderation. Moderation forms are available to guide the moderators in their assigned tasks and the internal moderators are appointed by the Examination and Moderation Committee with approval from the HoD based on their familiarity with, or previous teaching experience of, the courses they moderate. As for which courses get moderated, when, and by whom, this is determined by the programme's course rolling plan.

The Panel was provided with a wide sample of courses that had undergone moderation and noted a couple of observations that require the attention of the programme. To begin with, some of the courses where either missing filled pre-or-post moderation forms (e.g., ACC221 from the second semester of 2019-2020; ACC112 from the first semester of 2020-2021; ACC451 from the second semester of 2020-2021), which indicates some inconsistency in implementation. Second, almost no filled form included comments in it and the forms were limited mainly to checkmarks without substantial analysis and conclusions; thus, raising questions about the usefulness of these forms in contributing to the improvement of both courses and the programme; although, to some extent, the forms confirm consistent assessments and fairness of grading. The Panel recommends, therefore, that the College should ensure that internal moderation forms be consistently completed for all courses that undergo moderators' reviews and that they be filled more diligently, in order to contribute more to course and programme improvement. Additionally, the internal moderators are expected to provide recommendations for improvement to the Department Examination and Moderation Committee. The Panel noted that an internal moderation report including recommendations for improvement is prepared and discussed at the Department Council Meetings. However, the Panel did not find enough evidence on how the post-moderation has positively contributed to the fairness of students' grading and assessments. Therefore, the Panel suggests that the Accounting Department may consider following a rigorous post-moderation process by considering double marking or blind double marking.

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An evaluation of the effectiveness of the programme's internal moderation process takes place through the Moderation Committee, which is responsible for preparing an analysis report in the end of each semester based on the review of the internal pre-and-post moderation forms for the courses of that semester, so as to highlight in the report the most important recommendations that were made for each course and then send the report to the HoD to be discussed and acted upon by the Department Council. In addition, the department's QA&AC plays a role in evaluating the effectiveness of the programme's assessments and moderation process by reviewing course portfolios submitted by the faculty. Overall, the Panel is satisfied with the mechanisms in place for evaluating the effectiveness of the programme's internal moderation but advises that a higher degree of meticulousness be considered, in order to detect the minor issues pointed earlier with filling the pre-and-post moderation forms.

External moderation is not yet implemented in the BSc in Acc. programme as per the institutional policy on moderation and the Panel recommends that the College should introduce external moderation in reviewing and improving the courses and the programme.

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*

Integral to the BSc in Acc. curriculum is a practical training component through the 'Internship and Graduation Project' course (ACC498), which includes a two-months' work-based learning experience/internship), where students are required after completion of 107 credit-hours of the programme to engage with the local and/or regional business community through practical work. In 2018, this practical training component was redesigned to holistically carry in addition to the mandatory three credit-hours internship a graduation project involving supervised undergraduate research and experiential learning. As per this model, 'the intern student engages as a research assistant and may collaborate with faculty on consultancy projects by applying innovative skills to create an impact'. The internship and graduation project course specification serves as a guide to all the relevant stakeholders, and includes all the necessary guidelines, forms, and rubrics to be utilized in the course. However, although the duties of the students and the supervisors are referred to in the SER, there was no mention in the SER or in the virtual interviews of, for example, an internship manual in which the roles and responsibilities of the relevant stakeholders (e.g., student, academic supervisor, field supervisor, internship provider) are explained. Along the same vein, virtual interviews with the internship field supervisors

confirmed that they receive no explanation in writing of their exact role and that all they are provided with initially is a letter from the programme requesting from them to receive the interns; although, better communication from the side of the programme is evident beyond that point and once interns' assessments and evaluations start taking place. Consequently, the Panel recommends that the College should develop a mechanism that clearly defines the roles and responsibilities of all those involved in the practical training component and communicate those responsibilities from the start to the relevant stakeholders.

Upon review of the specification for the 'Internship and Graduation Project' course (ACC498), the Panel noticed in it that the CILOs are mapped to all the PILOs. Thus, successful achievement of the CILOs guarantees the achievement of the PILOs. Also, the Panel noted the extensive rules and procedures that have been developed by the CoB for evaluation of the students' work-based activities from both an academic and professional perspective. Different evaluation methods are in place in the course to measure to what degree the students attain the CILOs, namely: the writing of a research proposal (allocated 20% of the course grade), the development and presentation of a graduation and training report (50% + 10% respectively), the field supervisor's/trainer's evaluation (10%), and the professional attitude and conduct of the intern (10%). All of these, together with the feedback collected from field and academic supervisors, as well as from students, help establish the achievement of the PILOs. Virtual interviews with students and alumni demonstrated satisfaction toward the impact of the work-based learning component on the achievement of the learning outcomes.

The Panel noted the assessment procedures in place for work-based learning and the weighting scheme in the marking of this component and considers them as clear and appropriate. The Panel also finds the assessment mechanism in place as suitable in terms of content and level. As for the management of the assessment of the work-based learning, it was confirmed in several virtual interviews, that this is the responsibility of the supervising faculty members in collaboration with the Internship and Career Coordinator, who assists with disseminating information about the internship, registering students in the internship and placing them in relevant workplaces, following up with academic and field supervisors on the interns' progress, and tackling any problems taking place within the internship. The Panel notes with appreciation the role of the Internship and Career Coordinator in organizing the work-based learning component of the programme and the close monitoring from the College of the relevant activities taking place with its industry partners during it.

Internal moderation of the (ACC498) course and its assessments, with the course portfolio review of the QA&AC and the recommendations for improvement resulting from it, constitute mechanisms for evaluating the effectiveness of work-based learning and its contribution to the achievement of the PILOs and programme aims. Additionally,

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feedback collected *via* several surveys and evaluation forms distributed to the relevant stakeholders (e.g., student interns, academic internship supervisor, workplace/field supervisor) are another way for evaluating the effectiveness of the work-based learning. From interviews with various stakeholders, the Panel learned about the overall readiness of the BSc in Acc. programme students for the internship in terms of subject-specific knowledge but also noted the need for better soft skills, such as communication and presentation, and for stronger specialized accounting software skills (e.g., Excel for financial modelling). Nevertheless, based on the aforementioned arrangements in place, the Panel confirms the overall effectiveness of the work-based learning component and encourages the Accounting Department to work on strengthening the interns' skills that have been identified as in need of enhancement.

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

Judgment: *Addressed*

The graduation project, which is a part of the (ACC498) course aims to introduce students to the application of research methodology in accounting in the form of a written project. The process for completing the project is outlined in the Guidelines for Preparing Graduation Project Report document. In this project, students about to graduate work under the supervision of the course instructor on a recent accounting issue chosen from an approved list of topics. A final written report is then submitted to the instructor and followed by a presentation at the end of the semester. Being an integral part of the work-based learning component, the graduation project contributes to the achievement of the PILOs in the same ways as the internship does, as explained in Indictor 3.4. Despite this, however, the Panel was unable to achieve clarity on how the programme supports and prepares its students in terms of research capabilities prior to embarking on their graduation projects, especially with the absence of any research methodology introductory course in the study plan and with external stakeholders making a strong recommendation for the programme to further develop critical thinking, academic writing competencies, and research methodology skills of its students. The Panel, thus, recommends that the College should explicitly clarify how, and ensure that, its students are being adequately prepared in terms academic writing and research methodology skills for their graduation research projects.

The roles and responsibilities of the graduation project supervisors and students are clearly stated in the SER. Despite the awareness of these roles that was evident to the Panel

through the virtual interviews with the relevant stakeholders, the Panel was not presented with any document (e.g., research project booklet) in which they are published. Thus, the situation here is similar to that of the lack of availability of an internship manual mentioned earlier in this report (Indicator 3.4). Accordingly, the Panel urges the College to address the related recommendation in Indicator 3.4, which applies to the work-based learning in general with all its components. During the virtual interviews, the Panel also learned that supervision of both components of the 'Internship and Graduation Project' course (ACC498) takes place by a small number of faculty members. However, based on the complexity of supervision and the volume of work in this dualistic course, the Panel recommends that the College should revise its structure, either by separating the internship and the project into two separate courses or by increasing the number of credit hours allocated for them, with also the need for appointing more faculty members to take on the supervision tasks.

Close monitoring of the students' progress in the graduation project takes place through the work of the academic supervisors, who among other things evaluate their supervisees' research proposals and provide them with feedback on them; provide technical guidance for data analysis; guide students on how to follow ethical standards of research; and evaluate the final research project report and presentation. These supervisors continuously meet their students to remain updated on their progress and to support them step by step toward the completion of their project, and during the COVID-19 pandemic all this was happening virtually. This was confirmed by both students and alumni during the virtual interviews in which they expressed their satisfaction with the supervision process and the related support provided with it. As for measuring student satisfaction in the programme toward the research project supervision process, the Panel learned from interviews with various stakeholders that this is conducted through the course evaluation surveys and also through the alumni survey and that the feedback is used for ongoing improvement of the research supervision process and its related resources.

The assessments for the graduation projects are, in the view of the Panel, well-defined, rigorous, and organized around project milestones and student performance in a work-place setting. In addition to the related assessments which pertain to the training experience (e.g., the trainer's evaluation, student self-evaluation, and intern's professional attitude and conduct evaluation), there is also the research proposal which is evaluated by the research supervisor; this is followed with the graduation project report and presentation, which are evaluated by the Graduation Project Examination Committee, which is composed of at least two faculty members. From the review of relevant documentation, the Panel notes the utilization of specific evaluation forms as part of the assessment arrangements in place. The Panel also finds from the review of a sample of students' final projects that the assessments in (ACC498) are appropriate and at a level similar to those of equivalent programmes.

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Like the internal part of the work-based learning component of the programme, implementations related to the graduation project are evaluated through internal moderation of the (ACC498) course, a review of its portfolio by the QA&AC, and feedback elicited from stakeholders' surveys. Revisions and improvements are made based on this feedback. For example, based on the alumni recommendation that there be more focus on research skills in the programme, the final research project was introduced.

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: *Partially Addressed*

The Panel notes from reviewing samples of graded assignments included in the course portfolios as well as from what was mentioned in interviews with faculty, students, alumni, employers, and members of the Programme Advisory Committee (PAC) that the level of the students' achievements is appropriate for the BSc in Acc. programme and is comparable with similar programmes locally, regionally, and internationally. This is further confirmed through comprehensive mappings in the programme between the CILOs and the PILOs as well as the mapping between the PILOs and the PEOs, and through the assessment of PILOs though the AACSB Assurance of Learning process. Furthermore, the results from the 2021 graduate destination survey and the 2021 employers' survey about the programme's graduates indicate that the programme performed well in terms of student outcomes and achievements.

Although the programme provides statistics for the number of students entering the programme each year and those registered in it and who graduate from it, this information is scattered in different charts without there being evidence of a comprehensive analysis of students per cohort (despite the Panel's request for it), showing for example the ratio of admitted students to successful graduates including year-on-year progression, retention, and length of study. It is thus difficult for the Panel to confirm whether the ratios of students admitted into the programme to those who successfully graduate, including year-on-year progression, retention, and length of study are consonant with those on equivalent programmes. The only thing that the Panel can ascertain from the 'Length of Study (2019-2021)' document submitted by the programme as evidence is that most students complete the programme in four to four-and-a-half years, with a considerable number also taking up to six or seven years to graduate. However, despite this document, it is not clear how the information in it is being used by the programme or what kind of decisions are being made based on it. Even in the case of the graduate destination surveys for the academic years 2017 and 2021, although their reports end with general recommendations to be addressed, it is not clear which of these recommendations pertain

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in specific to the BSc in Acc. graduates and which pertain to other programmes, as the surveys are done at the college level rather than at programme level. The Panel thus recommends that the College should conduct detailed cohort analyses for the BSc in Acc. programme, including information on students' retention, withdrawal, progression and completion rates, and graduate destinations, to enable informed decision-making about different aspects of the programme (e.g., admission criteria, study plan, employability).

During the virtual review of the BSc in Acc. programme, the Panel had the opportunity to interview different groups of stakeholders capable of providing feedback on the quality and level of knowledge and skills of the programme's graduates. These include the internship supervisors, employers, PAC members, and alumni, all of which expressed satisfaction with the graduates' profile. Additionally, UoB conducts alumni and employers' surveys through which it collects feedback on the programme's graduates, the results of which are overall positive toward graduates' skills, competencies, and attitudes.

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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.

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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 UoB Quality Manual is the guide to the responsibilities and implementation of all academic aspects and continuous improvement initiatives. The University also has several policies and regulations including the Academic and Administrative Bylaws, Regulations for Offering and Developing Academic Programmes, T&L Policy, Regulations of Study and Examination, Moderation of Assessment Regulation, Academic Promotions Regulations, Academic Advising Regulations, Programme Quality Assurance and Enhancement Policy, Plagiarism Policy. These policies, regulations and procedures are appropriate for the needs of the programme. They are regularly reviewed according to the Policy Development and Revision Framework almost every five years, as was confirmed during the interview with administrative and academic staff members. Interviews also referred to UoB's different channels for communicating the policies to all stakeholders, such as the university website and several printed documents in which the policies are published.

The management of QA at the CoB level is carried out by the CQAAO and each academic department has its own QA&AC. The Quality Assurance Committee Director's Manual covers the responsibilities/duties of the CQAAO Director; explains the QA committee's responsibilities and the criteria for selecting the committees' chairs; and includes all issues related to the PAC. Furthermore, the CQAAO is a focal office that operates with the departments' QA&AC in coordination with the UoB Quality Assurance and Accreditation Centre, as evident in the UoB Quality Management Structure. The departments' QA&AC is mainly responsible for continuous monitoring of implementation of the guidelines in the Quality Manual, such as those pertaining to auditing the programme's course portfolios. The Panel reviewed the minutes of meetings of the Accounting Department's QA&AC and confirmed from them and from various interviews with the department's staff that there is a clear QA management system in relation to the programme, which is consistently implemented.

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Several mechanisms are in place to ensure consistency of implementation of policies and procedures in the CoB and its programmes, among them the Programme Quality Assurance and Enhancement Policy, which specifies the QA structure, objectives and the programme's QA principles and procedures. CoB also has an Operational Plan, College Initiatives and Programme Enhancement Plans that ensure the implementation of activities, responsibilities, and improvements of the programmes of academic departments. As for the QA&AC, it has mechanisms that are clearly identified in the Quality Manual to coordinate the QA and accreditation activities and organize and review the programme outcomes, objectives, course portfolios, assessments, and writing of the self-evaluation reports.

The Quality Manual provides details for the faculty members that guide them to their functions in teaching, learning and assessment. The Manual also expounds the functions of all levels of the quality structure, starting from the university Quality Assurance and Accreditation Centre to the QA committees in the colleges, departments and programmes. Moreover, the Panel noted during interviews with academic staff and members of the QA committee that their roles and responsibilities in the programme's QA are well-understood. The Panel also found proper and documented arrangements for supporting QA-related capacity building and PD for academic and support staff.

According to the SER, UoB monitors and evaluates all quality provisions through its Quality Assurance and Accreditation Centre based on the Quality Manual. At the college and programme level, the QA management system and the identification of areas that need improvement are clearly monitored and evaluated through the QA&AC Operational Plan and Achievements. The Panel also confirmed during the interviews with staff and from minutes of meetings of the QA&AC that improvements are discussed in the Assurance of Learning Reports and then monitored through closing the QA loop monitoring actions.

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 CoB shows a well-defined structure of units and departments. According to the Quality Manual, the College Dean, HoDs and department committees are responsible for the programmes' management. This was also confirmed during the interviews with stakeholders and, thus, the Panel acknowledges that the management of the College, Department of Accounting, and the BSc in Acc. programme is clear and well-describes the decision-making process.

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The organisational chart of UoB indicates appropriate flowlines of reporting within different university levels. At the institutional level, all academic matters are discussed at the University Council, while the CoB Council supervises its academic departments and programmes and then reports to the University Council. At the department level, the management of the programme is distributed between the Department Council, programme coordinator and department committees. For example, the Department Council discussion of the moderation committee analysis report, which was approved by the Department Council showed clear evidence on the effective lines of communication and decision-making processes between the Accounting Department and its committees.

Terms of Reference (ToR) for all administrative posts and councils are clearly outlined in the Quality Manual and UoB Academic and Administrative Bylaws. The ToR of committees are well presented, specifying responsibilities, membership, meeting frequency, for academic governance committees as well as for management committees. Adherence to the ToR is also evident in the formation of committees in the Accounting Department.

Within the Academic and Administrative Bylaws, there is a clear hierarchy for academic responsibility that ensures the adherence to the academic standards. The Quality Manual details the responsibilities for the various levels of the university's academic structure, which are: Board of Trustees, University Council, College Council, Department Council, programme coordinators, CoB committees, department committees, course coordinators and faculty members. UoB also has the Quality Management System which, as mentioned in the Quality Manual, includes among other things details related to the roles of academic leadership. The Accounting Department committees also take part in the academic responsibility and maintenance of academic standards in the programme.

As mentioned in the SER, the management of the programme is based upon the Academic and Administrative Bylaws and the Quality Manual. The programme is managed by the programme coordinator and the HoD, with clear job descriptions, and adherence to them is clearly reflected in the discussion of academic issues in the meetings of the Department Council and other meetings of the department committees, which the Panel had the opportunity to review minutes of. The Panel also reviewed the Quality Assurance Committee Director's Manual, Quality Master Index, and the 'IDEAS' Handbook and confirmed from them and from several interviews that the management of the programme is responsibly effective and appropriate.

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.

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Judgment: *Partially Addressed*

UoB has policies pertaining to internal self-evaluations and audits, according to which the programme's annual self-evaluation reports and relevant improvement plans should be produced by the department QA&AC and submitted to the Dean then to the university QA and Accreditation Centre. The programme's annual self-evaluation reports include the feedback gathered from all the relevant internal and external stakeholders, which is also reflected in several comprehensive documents including the College Curriculum Improvements, Assurance of Learning Reports, College Initiatives, Programmes Enhancement Plans.

The last comprehensive self-evaluation of the BSc in Acc. programme was conducted in 2017-2018 and the reason why no other internal programme review took place after that year was explained in interviews by the programme management, who reported that colleges are exempted from self-evaluation in academic years when the programme is scheduled for some other review (e.g., NQF placement review or an accreditation review). As the programme was undergoing reviews by the AACSB, NQF, and BQA in the years 2019, 2020, 2021, respectively, it was exempted from submitting the annual self-evaluation reports. Still, however, the Panel advises the programme to revert to conducting comprehensive annual self-evaluations, so as to consolidate its findings in one annual self-evaluation report from various data sources, such as: student details; course reports; course evaluation results; feedback from the department committees, PAC, and Student Advisory Committee (SAC); and survey results.

The Quality Assurance and Enhancement Policy includes the procedures for programme monitoring and periodic review focusing on: the validity and pertinence of PEOs, and course and programme intended learning outcomes; and the effectiveness of the curriculum as well as the teaching, learning, and assessment methods used in the achievement of learning outcomes. However, the Panel was informed by the programme's senior management that a comprehensive formal periodic review of the programme has not yet been conducted. Thus, the Panel recommends that the College should conduct comprehensive periodic reviews of the BSc in Acc. programme, to contribute to its improvement and enhancement in all aspects, and introduce systematic mechanisms for evaluating the process of monitoring and reviewing the implementation of periodic reviews' recommendations.

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.

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Judgment: *Partially Addressed*

In compliance with the Benchmarking Policy and Regulations for Offering and Developing Academic Programmes, the Accounting Department conducted an informal benchmarking exercise to ensure that the programme's courses are in line with national, regional and international standards of courses within prestigious and top ranked universities. The results showed high similarity between the courses offered in the programme and the benchmarked universities. The programme has also been benchmarked with professional qualifications such as the Association of Chartered Certified Accountants (ACCA). The results of the benchmarking have revealed that the specifications/syllabi of all accounting courses, contents and assessments are comparable to ACCA standards. However, the Panel noted that the conducted benchmarking did not include programme aims, PILOs, admission criteria, academic progression of courses and assessment and teaching methods. Moreover, the Panel did not find sufficient evidence on conducting regular comprehensive benchmarking of the programme and on how the outcomes of the benchmarking are discussed and used to improve the programme. Thus, the Panel recommends that the College should conduct on a regular basis formal comprehensive benchmarking of the BSc in Acc. programme against other similar programmes offered locally, regionally, and internationally, and utilize the benchmarking results in informing decision-making and improvements in the programme.

At UoB, the Center of Measurement, Evaluation and Analysis is responsible for administering and analysing the course evaluation survey. Other surveys are also conducted including Alumni Survey, Employer Survey, Faculty Survey and Graduate Destination Survey. During the interviews, the Panel confirmed that the processes of collecting information from internal and external stakeholders are appropriate although it was noted that all the surveys are conducted at the college level rather than at the programme level, although in some cases the survey results were filtered by programme at the undergraduate level. The Panel, thus, recommends that the College should conduct surveys at the programme level, so that the programme can better benefit in terms of improvement from the feedback collected in the form of structured comments from its internal and external stakeholders and from the programme-specific recommendations resulting from such feedback.

Based on various sources of evidence, the Panel was able to confirm that the data collected from different stakeholders is used to inform decision-making in the programme and at the college level. For example, the analysis of the Alumni Survey conducted in 2021 resulted in some recommendations related to creating balance between theories and practice, enhancing research skills, and increasing industrial visits by students. The recent changes in the programme and courses prove that those recommendations have been addressed. Also, the outcomes of the Employer Survey included some recommendations related to graduates' poor Arabic language proficiency and interpersonal skills. The

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evidence from the several department meetings shows that those recommendations have been seriously considered by the programme. Finally, it was recommended in the Faculty Survey to hire additional qualified academics and subscribe to additional financial databases and support publications fees of academic journals, all of which have also been considered, as evident from the CoB Operational Plan.

The BSc in Acc. programme follows the process of implementing improvements as per the UoB Programme Quality Assurance and Enhancement Policy. According to policy, all recommendations resulting from stakeholders' feedback are to be followed with an improvement action plan. The Panel noted such recommendations for improvement at both the college and programme levels, as evident in the Operational Plan and Achievement Report of the university QA and Accreditation Centre. Improvements to the programme are disseminated to staff members *via* several channels such as the Department Council and the HoD, as evident in the Council's Minutes of Meeting. Furthermore, from the interviews with students, it was confirmed that they are aware of the improvements to the programme through their representatives in the SAC.

Interviews with different stakeholders revealed that the BSc in Acc. programme collects feedback from all stakeholders *via* surveys and that the stakeholders are satisfied with the improvements made based on their recommendations.

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 ToR for the programme's PAC and SAC are detailed in the UoB Quality Manual. The ToR are clear and cover the advisory committees' constitution, membership, roles and responsibilities, frequency of meetings and reporting. The current PAC and SAC meet the required ToR especially with respect to responsibility and membership. Accordingly, the SAC should meet once a year, while one meeting for PAC per semester is preferable; however, once per year is the minimum. The Panel finds that the ToR for both the PAC and the SAC are adequate, comparable to those of other similar institutions, and are adhered to by the two functioning advisory committees.

The main role of PAC is to review the programme and discuss academic and professional matters, to enhance the quality of the programme. After reviewing the PAC's minutes of meetings, the Panel noted suggestions and recommendations related to enhancing the programme courses, content and practices. Those recommendations were incorporated by

the Accounting Department, as evident in the Current Practices and Proposals for Enhancement document. Therefore, the Panel was able to confirm that the feedback from the PAC is considered and implemented by the management of the programme.

The interviews with various stakeholders conducted confirmed that the programme utilises the feedback from its stakeholders to ensure the programme's alignment with the needs of the labour market, economy and society. This was confirmed through the minutes of the PAC's meeting which showed discussion of the programme's scoping of the labour market needs. Likewise, results of the alumni survey and employers' survey touched upon and reflected the preparedness of the graduates to join the national workforce.

According to the SER, the feedback from the Academic Programme Survey helps the programme to identify and fill the gaps between the labour market needs and requirements on the one hand and the offered programme on the other. Moreover, the collected information from the Employer Survey, Alumni Survey and the feedback from the PAC are also used to understand the labour market and societal needs. The Panel notes with appreciation the contribution of the PAC in reviewing, improving and developing the programme based on market needs; however, the Panel did not find evidence of a formal national and/or international market study conducted by the programme, to ensure the relevancy and currency of its contents. Thus, the Panel recommends that the College should regularly conduct such formal studies.

The QA&AC at the department level is responsible for producing the programme's annual self-evaluation reports with the help of the Curriculum Committee, which are prepared by considering various aspects of the programme as well as stakeholders' feedback on how much the programme's curriculum is meeting labour market and societal needs. The information in these evaluation reports is then translated by the QA&AC and the HoD into improvement action plans as necessary, the implementation of which is monitored and followed up upon by the university QA and Accreditation Centre, as was confirmed in interviews.

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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 of Science in Accounting of College of Business offered by the University of Bahrain.

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

1. The efforts exerted by the College that led to a smooth transition to online learning.

2. The efforts that the University and the College put into professionally developing faculty members and for ensuring that professional development arrangements, policies, and procedures are consistently implemented and evaluated.

3. The academic advising support provided to the students through the Online Academic Clinic.

4. The role of the Internship and Career Coordinator in organizing the work-based learning component of the programme and the close monitoring from the College of the relevant activities taking place with its industry partners during it.

5. The contribution of the Programme Advisory Committee in reviewing, improving and developing the programme based on market needs.

In terms of improvement, the Panel recommends that the College of Business of the University of Bahrain should:

1. Revise the programme intended learning outcome (a2) 'Students will understand the interconnections between accounting and core functional areas of business', to include a more overt and measurable verb than 'understand'.

2. Include all its learning outcomes (both at programme and course level) as part of a comprehensive and well-structured benchmarking exercise of the programme against similar programmes offered locally, regionally, and internationally.

3. Increase the practical aspects in the curriculum (*via* for example incorporating more case studies) and focus on strengthening students' practical and technical skills in the utilization of specialized accounting software.

4. Update the textbooks and references collection within the programme's course specifications, to enable students and faculty members to access through their courses

current learning resources and practices in the accounting specialisation, for teaching, learning, and research purposes.

5. Ensure that the use of e-learning be formally and explicitly included and detailed in relevant policies.

6. Conduct regular reviews of the admission requirements, both in light of students' performance data and also with reference to data collected through benchmarking with other local, regional, and international programmes, to ensure consistency with national and international admission requirements of similar accounting programmes.

7. Ensure alignment of the actual faculty workload with the university's workload structure, to ensure appropriate balance between teaching responsibilities, community services and research outputs, which would also increase the opportunity for faculty members to apply for academic promotion.

8. Develop an action plan that ensures recruiting enough specialised academic staff to reduce the student-to-staff ratio.

9. Conduct more comprehensive tracking of its facilities and resources and regularly review and analyse the resulting utilization tracking reports, to better inform decision-making in the Accounting Department.

10. Reinforce the academic integrity policy and unify awareness across the programme on disciplinary measures in response to cases of academic misconduct, and consider reducing the accepted similarity percentage.

11. Ensure that internal moderation forms be consistently completed for all courses that undergo moderators' reviews and that they be filled more diligently, in order to contribute more to course and programme improvement.

12. Introduce external moderation in reviewing and improving the courses and the programme.

13. Develop a mechanism that clearly defines the roles and responsibilities of all those involved in the practical training component and communicate those responsibilities from the start to the relevant stakeholders.

14. Explicitly clarify how, and ensure that, students receive appropriate support and preparation in terms of academic writing and research methodology skills needed for their mandatory graduation research project.

15. Revise the structure of the 'Internship and Graduation Project' course, either by separating the internship and the project into two separate courses or by increasing the number of credit hours allocated for them, appoint more faculty members to take on the supervision tasks in this course.

16. Conduct detailed cohort analyses for the programme, including information on students' retention, withdrawal, progression and completion rates, and graduate

destinations, to enable informed decision-making about different aspects of the programme (e.g., admission criteria, study plan, employability).

17. Conduct comprehensive periodic reviews of the programme, to contribute to its improvement and enhancement in all aspects, and introduce systematic mechanisms for evaluating the process of monitoring and reviewing the implementation of periodic reviews' recommendations.

18. Conduct on a regular basis formal comprehensive benchmarking of the programme against other similar programmes offered locally, regionally, and internationally, and utilize the benchmarking results in informing decision-making and improvements in the programme.

19. Conduct surveys at the programme level, so that the programme can better benefit in terms of improvement from the feedback collected in the form of structured comments from its internal and external stakeholders and from the programme-specific recommendations resulting from such feedback.

20. Conduct a formal national and/or international labour market study, to further ensure the relevancy and currency of the programme.

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