Directorate of Higher Education Reviews

Programmes-within-College Reviews Report

Bachelor of Science in Accounting

College of Business Administration

University of Bahrain

Kingdom of Bahrain

Date Reviewed: 1 – 3 December 2014

HC046-C2-R046

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Acronyms

AACSB	Association to Advance Collegiate Schools of Business
AIMS	Assessment Information Management System
AoL	Assessment of Learning
BSAC	Bachelor of Science in Accounting
CILO	Course Intended Learning Outcomes
CoB	College of Business Administration
DAC	Departmental Accreditation Committee
DAR	Deanship of Admission and Registration
DHR	Directorate of Higher Education Reviews
ILO	Intended Learning Outcome
MCQs	Multiple Choice Questions
MIS	Management Information Systems
NQF	National Qualification Framework
OBE	Outcome Based Education
PAC	Programme Advisory Committee
PCAP	Postgraduate Certificate in Academic Practice
PEO	Programme Educational Objectives
PILO	Programme Intended Learning Outcomes
QAAC	Quality Assurance and Accreditation Center
QQA	National Authority for Qualifications & Quality Assurance of Education & Training

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SAC	Students Advisory Committee
SER	Self-Evaluation Report
UILO	University Intended Learning Outcomes
UoB	University of Bahrain

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1. The Programmes-within-College Reviews Process

1.1   The Programmes-within-College Reviews Framework

To meet the need to have a robust external quality assurance system in the Kingdom of Bahrain, the Directorate of Higher Education Reviews (DHR) of the National Authority for Qualifications & Quality Assurance of Education & Training (QQA) has developed and is implementing two external quality review processes, namely: Institutional Reviews and Programmes-within-College Reviews which together will give confidence in Bahrain's higher education system nationally, regionally and internationally.

Programmes-within-College Reviews have three main objectives:

- to provide decision-makers (in the higher education institutions, the QQA, the Higher Education Council (HEC), students and their families, prospective employers of graduates and other stakeholders) with evidence-based judgements on the quality of learning programmes
- to support the development of internal quality assurance processes with information on emerging good practices and challenges, evaluative comments and continuing improvement
- to enhance the reputation of Bahrain's higher education regionally and internationally.

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

Indicator 1: **The Learning Programme**

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

Indicator 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 3: **Academic Standards of the Graduates**

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

Indicator 4: **Effectiveness of Quality Management and Assurance**
The arrangements in place for managing the programme, including quality assurance, give confidence in the programme.

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The Review Panel (hereinafter referred to as 'the Panel') states in the Review Report whether the programme satisfies each Indicator. If the programme satisfies all four Indicators, the concluding statement will say that there is 'confidence' in the programme.

If two or three Indicators are satisfied, including Indicator 1, the programme will receive a 'limited confidence' judgement. If one or no Indicator is satisfied, or Indicator 1 is not satisfied, the judgement will be 'no confidence', as shown in Table 1 below.

Table 1: Criteria for Judgements

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

1.2 The Programmes-within-College Reviews Process at the University of Bahrain

A Programmes-within-College review of the college of Business Administration was conducted by the DHR of the QQA in terms of its mandate to review the quality of higher education in Bahrain. The site visit took place on 1-3 December 2014 for the academic programmes offered by the College, these are: Bachelor of Science in Accounting (BSAC); Bachelor of Science in Banking and Finance (BSBF); Bachelor of Science in Marketing (BSM); Bachelor of Science in Business Management (BSBM) and Master in Business Administration (MBA).

This report provides an account of the review process and the findings of the Panel for the Bachelor of Science in Accounting (BSAC) based on the Self-Evaluation Report (SER) and appendices submitted by the University of Bahrain (UoB), the supplementary documentation made available during the site visit, as well as interviews and observations made during the review site visit.

UoB was notified by the DHR/QQA in May 2014 that it would be subject to a Programmes-within-College reviews of its College of Business Administration with the site visit taking place in 1-3 December 2014. In preparation for the review, UoB

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conducted its college self-evaluation of all its programmes and submitted the SER with appendices on the agreed date in September 2014.

The DHR constituted a panel consisting of experts in the academic field of Business and in higher education who have experience of external programme quality reviews. The Panel comprised six external reviewers.

This Report records the evidence-based conclusions reached by the Panel based on:

(i)   analysis of the Self-Evaluation Report and supporting materials submitted by the institution prior to the external peer-review visit
(ii) analysis derived from discussions with various stakeholders (faculty members, students, graduates and employers)
(iii) analysis based on additional documentation requested and presented to the Panel during the site visit.

It is expected that the UoB will use the findings presented in this report to strengthen its BSAC. The DHR recognizes that quality assurance is the responsibility of the higher education institution itself. Hence it is the right of UoB to decide how it will address the recommendations contained in the Review Report. Nevertheless, three months after the publication of this Report, UoB is required to submit to the DHR an improvement plan in response to the recommendations.

The DHR would like to extend its thanks to UoB for the co-operative manner in which it has participated in the Programmes-within-College review process. It also wishes to express its appreciation for the open discussions held in the course of the review and the professional conduct of the faculty in the BSAC.

1.3   Overview of the College of Business Administration

The College of Business Administration (CoB) was reconstituted in 1991 after the reorganization of the Gulf Polytechnic (founded in 1981) into a number of departments. Currently there are four departments within the College: Department of Accounting, Department of Economics and Finance, Department of Management and Marketing and the Department of Islamic Banking which was recently established in November 2014. The College offers six academic programmes; these are the Bachelor of Science in Accounting (BSAC), Bachelor of Science in Banking and Finance (BSBF), Bachelor of Science in Business Management (BSBM), Bachelor of Science in Marketing (BSMK), Bachelor of Science in Islamic Banking and Finance (BSIBF) and the Master in Business Administration (MBA). For the academic year 2014-2015, there are 88 academic staff members supported by and 26 administrative staff members. The number of students enrolled in the College, in the first semester of the academic year 2014-2015, totaled 5,227 students. The College of Business Administration is currently in the final accreditation stage of the Association to

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Advance Collegiate Schools of Business (AACSB). Annual visits have taken place by the assigned mentor for evaluation purposes and advice since 2011. An evaluation visit by the AACSB is scheduled to take place in 2015-2016.

1.4   Overview of the Bachelor of Science in Accounting

The Bachelor of Science in Accounting is offered by the Department of Accounting. The Department started offering the BSAC programme in 1992. The Department has 25 academic staff members who are supported by three administrative staff members, in addition to 15 support staff at college level. For the first semester of the academic year 2014-2015, the number of students enrolled in the programme totalled 2239 students (of which 327 are in orientation). To date, there are 3,012 graduates from the BSAC programme.

1.5   Summary of Review Judgements

Table 2: Summary of Review Judgements for the Bachelor of Science in Accounting

Indicator	Judgement
1: The Learning Programme	Satisfies
2: Efficiency of the Programme	Satisfies
3: Academic Standards of the Graduates	Satisfies
4: Effectiveness of Quality Management and Assurance	Satisfies
Overall Judgement	**Confidence**

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2.   Indicator 1: The Learning Programme

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

2.1   An academic planning framework for the development of the Bachelor of Science in Accounting (BSAC) programme is in place and is clearly documented in the SER. The framework comprises the description and mapping of the Programme Intended Learning Outcomes (PILOs) to the Programme Educational Objectives (PEOs) which are, in turn, linked to the mission statements of the Department of Accounting and the University. The Panel notes that the PILOs are mapped to the four Programme Outcome Domains, as well as to the University Intended Learning Outcomes (UILOs). The Panel appreciates that a very clear and rigorous academic planning framework is in place and is meticulously executed to ensure that PILOs and PEOs are aligned with the overall university mission and Intended Learning Outcomes.

2.2   The BSAC curriculum is presented over four academic years of two semesters each, comprising a total of 128 credits. The SER states that, in September 2013, the programme was revised to introduce the choice of either a single-track or Major/Minor track, 'to meet labour market expectations and the dynamic changing environment of the market both locally and globally'. During interviews with academic staff members, the Panel learned that this revision has not involved a major change in the curriculum as all of the courses in the first and second years of study and the majority of the third-year courses remained the same. The Panel notes that the main curriculum changes came about in the fourth year to accommodate the new Major/Minor track as students can select a Minor in either Economics, Finance, Management, Marketing or International Business. The Panel appreciates the introduction of the Major/Minor tracks into the programme as it ensures that the needs of employers and the employment opportunities of graduates are taken into account. It also broadens the scope of knowledge of students and enables them to apply different perspectives to the critical thinking process. The Panel finds that the new curriculum, together with the new designations for the degree remains fit for purpose. The university requirements Human Rights Principles (LAW 107) and Modern History of Bahrain & Citizenship (HIST 122) are appreciated for equipping graduates with the language, and social and legal awareness required to operate within Bahrain and the Gulf region. The SER clearly sets out the credit hours as well as the progression *via* pre-requisites for each course. Upon reviewing provided course files, the Panel appreciates that a balance of knowledge of the underlying theory and its application, requiring both understanding and critical thinking skills, is part of the academic planning of the curriculum. Moreover, by virtue of the Internship (ACC 299) and the Capstone Graduation Project (ACC 499), practical experience and the application of theory in a research project are built into the

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curriculum, which add value to the programme and help to address the needs of employers.

2.3   According to the SER, the BSAC syllabus conforms to the AACSB requirements for accrediting business degree programmes as well as to the recommendations of the Quality Assurance and Accreditation Center within the UoB as outlined in the IDEAS Handbook. During the site visit, the Panel examined adequate samples of course syllabus forms and portfolios and noted that these documents are well designed and containing detailed and relevant information for the students. In its interviews with faculty members, the Panel was informed that the technical component of the syllabus (accounting, auditing and management accounting and finance) is designed to follow the syllabus in the prescribed textbooks and the recommendations of stakeholders. From a review of the course descriptions in a selection of course files, the Panel acknowledges that recent editions of international textbooks are prescribed and their use as one of the bases for syllabus planning is appropriate. Overall, the Panel finds the depth, breadth and relevance of the syllabus to be appropriate. However, the Panel noted that ACC 221 – Cost Accounting – covers in detail 'preparing static and flexible budgets', while the 'Master Budget' is dealt with in the Managerial Accounting course (ACC 325). This was also identified as an overlap by the Department, as evident from Departmental Council meeting minutes. The Panel encourages the Department to consolidate these topics in one course. The Panel notes with appreciation that the syllabus is accurately and fully documented and its content is congruent with the syllabus used in similar regional and international institutions.

2.4   The detailed description of the PILOs, the mapping of these PILOs to the Programme Educational Outcomes (PEOs) and to University Intended Learning Outcomes (UILOs) was examined by the Panel and found them to be appropriate for the level of the degree. In its interviews with academic staff, the Panel learned that the PILOs were developed by the College of Business Curriculum Committee in light of benchmarking with AACSB-accredited universities and feedback from employers. The Panel was also informed that the PILOs were circulated to the college departments for review and amendment, where relevant, before being approved by the College and University Council. The Panel appreciates that appropriate PILOs are in place and are aligned with the programme aims and objectives.

2.5   A review of a selection of course files confirmed that CILOs are set out in detail in the Course Description document filed at the front of each file and are mapped to PILOs. The Panel notes that, at the lower levels, the learning outcomes are mainly designed to satisfy the knowledge and understanding educational domains, with limited practical application. By contrast, at higher levels, the learning outcomes are designed to test critical thinking skills in more depth. In a few instances, however,

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the Panel noted that the topics reflected in the CILOs differed from their description in the SER. For example, for ACC 113 included the topics 'Analysis and Interpretation of Financial Statements' and 'Manufacturing Accounts', while these topics were missing from the CILOs in the course description. This needs to be addressed. The SER sets out the detailed mapping of the CILOs to the PILOs for each of the courses covered in the programme, which the Panel finds to be overall appropriate. The Panel appreciates that the course ILOs are appropriately developed and mapped to the programme ILOs. However, the Panel notes that some courses at the lower levels (for example ACC 112 and ACC 113), some CILOs requiring only knowledge and understanding have incorrectly been mapped to PILO (C) – the application of critical and reflective thinking skills and the use of analytical skills. The Panel recommends that the Department review the programme's documentation to ensure consistency of information and terminology.

2.6   Work-based learning is included in the curriculum by way of an Internship course (ACC 299) that contributes to the achievement of the programme ILOs. The Internship is undertaken for 8-9 weeks during which students are placed in real work environments. During interviews, students attested to the value they gained from the Internship in applying what they learned in a real work environment. Employers interviewed by the Panel confirmed that the Internship provides with them with the opportunity to select potential future employees and hence, they put considerable effort into providing students with meaningful work experience at their organizations. The Panel appreciates that a work-based component is included in the BSAC curriculum and acknowledges the importance of the practical training in achieving the programme PILOs. The Panel notes, however, that the Internship is not awarded credit and is not formally assessed for the purpose of assigning a grade. The practical training is evaluated as either Satisfactory, Unsatisfactory or Incomplete. The Panel learned from interviews with internship supervisors that due to the large number of students, it is difficult to implement formal evaluation as it is beyond the control of the Department to ensure that all internship students receive work experience with comparable relevance that can be reliably assessed. Whilst the Panel acknowledges that it is beyond the control of the Department to ensure that all students receive relevant Internship experience, the Panel recommends that the Department explore further options to overcome this challenge as the issue of too few employers for too many students is alleviated.

2.7   The Department does not have a Teaching and Learning Policy; however, there is a university-wide 'Regulations of Study and Examinations at University of Bahrain' which is made available to all faculty members. In line with this strategy, the attainment of the course intended learning outcomes are achieved by a range of teaching methods which are documented in the SER and in the Course Description documents. According to the SER, all courses use lectures and direct instruction, ICT

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in class (as part of the delivery of the lecture) as well as problem-solving. From the review of selected course files it was clear to the Panel that problem-solving does form part of every course; certain problems are worked through in lectures and others are given to students to be done on their own. During interviews, students informed the Panel that the use of other teaching and learning methods is not widespread, with only two courses using online assignments (ACC 112 and ACC 113). The need to include diverse teaching methods and resources such as field trips and guest speakers has been recognized as an area for improvement by the Department and has been included as an initiative in its improvement plan. The Panel encourages the implementation of this initiative. Students interviewed by the Panel also confirmed that lecturers encouraged participation by students during lectures, and of personal responsibility for learning through case studies and projects. The Panel acknowledges that exposure to professional practice is ensured by the internship course which was designed to meet this need, and encourages the Department to invite more members of the profession presently in the business arena to present lectures to students, thus enabling students to be exposed to the practical application of theories that they have learned. The Panel is of the view that the Department's efforts in improving the teaching and learning methods need to be integrated within a documented policy framework. The Panel recommends that the College develop and implement a teaching and learning policy, appropriate to the adopted philosophy and pedagogy of Outcomes Based Education, and to the Department's needs; and ensure that all staff are trained and assisted in the implementation of this policy.

2.8   In addition to the institutional 'Regulations of Study and Examinations at the University of Bahrain' , and the college-wide 'Assessment, Grading and Moderation' policy, the Department of Accounting has its own Assessment Policy, which was implemented from the first Semester of 2014-2015. During interviews, the Panel was informed that this policy was drawn up after a review of the policies of a number of international universities, in order to address the shortcomings of the previous assessment processes in the Department. The Panel commends the Department on the Assessment Policy and notes with appreciation the procedures it establishes. A review of a selection of course files confirmed that, in addition to summative assessment, formative assessments including, class examples, quizzes, case studies and projects are also implemented. Students interviewed by the Panel confirmed that these Course Descriptions are provided to them and that they are aware of the assessment policies. The Panel notes that, in the Course Description provided to each student, the types of assessment and their weighting are set out clearly, enabling students to gauge their own performance. In terms of the decision of University Council, all assessments should be returned to students with clear comments and a model answer. The Panel was informed in its interviews with faculty members that prompt feedback is given to students in respect of all assessments and no evidence

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was found to the contrary. Students interviewed by the Panel also confirmed that assessments were returned 'within a week'. All assessment instruments include clear criteria for marking and each assessment is accompanied by a rubric that is made available to students. Students are therefore, except for the final examination, able to check the fairness of the marking. There is also an appeal process in which students can request a re-mark of the final assessment. The Panel was informed of the process followed by the Department in this regard. The Panel appreciates that appropriate assessment arrangements are in place for grading students' achievements with fairness and rigour.

2.9   In coming to its conclusion regarding The Learning Programme, the Panel notes, *with appreciation*, the following:

- A clear and rigorous academic planning framework is meticulously executed to ensure that PILOs and PEOs and are aligned with the overall University Mission and Intended Learning Outcomes.

- The university requirements Human Rights Principles and Modern History of Bahrain & Citizenship equip graduates with the language, and social and legal awareness required to operate within Bahrain and the Gulf region.

- A balance of knowledge of the underlying theory and its application, requiring both understanding and critical thinking skills, is part of the of the curriculum.

- The introduction of the Major/Minor election into the programme ensures that the needs of employers and the employment opportunities of graduates are taken into account.

- The syllabus is accurately and fully documented and its content is congruent with the syllabus used in regional and international institutions

- Appropriate programme intended learning outcomes are in place and are aligned with the programme aims and objectives.

- The course intended learning outcomes are appropriately developed, adequately described in the course specifications, and mapped to the programme intended learning outcomes.

- A work-based component is included in the BSAC curriculum which contributes to the achievement of the programme learning outcomes and providing practical experience for students.

- A Departmental Assessment Policy, with effective procedures, was appropriately developed to address previous shortcomings.

- Appropriate assessment arrangements are in place for grading students' achievements with fairness and rigour, and are known to all stakeholders.

2.10   In terms of improvement the Panel **recommends** that the College should:

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- review the programme documentation to ensure consistency of information and terminology
- explore further options to alleviate the problem of securing adequate and appropriate work placements for all internship students
- develop and implement a teaching and learning policy, appropriate to the adopted philosophy and pedagogy of Outcomes Based Education, and to the Department's needs.

2.11 Judgement

On balance, the Panel concludes that the programme **satisfies** the Indicator on **The Learning Programme**

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3.   Indicator 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.

3.1   Admission to the BSAC programme follows the university-wide admission policy for undergraduate studies. In terms of the policy, admission to the BSAC programme requires a minimum score of 70% in high school. Students who have a secondary school grade of less than 90% in English are required to complete a one-semester English language orientation course before joining the programmes. The Panel appreciates that a General Aptitude Test is conducted as part of admission requirement. This is particularly important since the University admits students from 11 different types of high school. During interviews, the Panel was informed that the university admission policy is periodically reviewed based on students' performance in the academic programmes. The Panel appreciates that the admission policy and procedures are clear, widely published and periodically revised.

3.2   Overall the profile of admitted students matches the programme aims and available resources. The university requirements of a pass rate of 70% or higher for the high school diploma, the language requirements and an aptitude test, are deemed by the Panel to be adequate to recruit appropriate students for the accounting programme. Evidence of the appropriateness of the students' profile for the BSAC programme is found in their performance in the examinations and their pass rate, which is appreciated by the Panel (refer, for example, to the 2014 ACC 122, ACC 325 and ACC 231 score sheets). Other evidence was obtained from the scheduled and random meetings with the students in which they confirmed that they have no specific problems with the programme. During random meetings with the students, however, the Panel noted that some students, particularly in the first and second year of the programme, still have some difficulty with English texts. The Panel believes that the large diversity in the type of student accepted (type of school, language, education system, and student evaluation system), provides a sound reason for the adoption of a University basic education (preparation) year that includes Language, Mathematics, Computer skills, and other self-development courses for students who show weaknesses in the skills required for programmes presented by the College of Business. The Panel learned during interviews that the University, as part of its strategic planning initiatives, has established a committee to develop a foundation year programme to prepare students for university programmes. The Panel welcomes the implementation of this initiative.

3.3   There are clear procedures for and distribution of responsibilities in the hierarchy of the Department. The Department's Chairperson holds overall responsibility for the management of the programme and basically spearheads assigned responsibilities

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within the department through 11 different committees which meet on a regular basis. Major decisions are made by the Department Council, not the Department Chair, which are then forwarded to the College Council and finally to the University Council. The Panel appreciates the clarity of the lines of accountability and the wide participation of programme faculty in the programme management. The Panel also acknowledges the existence of coordinators for academic issues such as courses and text book, to enhance the management of the programme. However, the Panel finds that too great a number of departmental committees can involve individual faculty in time that could be spent more productively. Nevertheless, recognizing the importance of some committees, the Panel suggests that the Department investigates as to whether the roles and duties of certain committees could be merged (e.g. the Timetable Committee and the Examination Committee; and the Recruitment and Promotion Committees).

3.4   According to the SER, 16 members of the academic staff in the Department of Accounting hold PhD degrees and 5 hold MSc degrees. From provided CVs and site visit interviews, the Panel notes with appreciation that the academic staff are of excellent calibre and have both the general and specialised qualifications required to teach on the BSAC programme. In spite of having suitably qualified faculty members, the Panel is clearly aware of the shortage in the number of teaching faculty. The staff:student ratio is approximately 1:80 in the BSAC programme, which the Panel finds unsustainable in the longer term. During the interview with senior management, the Panel learned that the Department of Accounting faces a shortage in its staff complement due to the inability to offer competitive remuneration packages for potential candidates with Accounting qualifications. Whilst the Panel acknowledges the recruitment difficulties that the Department is facing, the Panel is of the view that the Department should urgently investigate available options on how the shortfall in academic staff might be overcome in the short and medium run. The Panel recommends that the Department introduce the use of e-learning to lighten the teaching load of faculty and alleviate the shortage of faculty members. The Panel also suggests that the Department invite experts from accounting profession to participate in part-time teaching in their areas of expertise. The SER acknowledges that 'the department of accounting has to increase the number of staff members in order to bring the student:faculty ratio and the teaching load of the faculty to the international standards'. The Panel concurs and recommends that the Department develops a definite plan for recruiting for the next two years, supported by numbers and dates, to address the shortage in academic staff in the short and medium term. The SER reports that the Department of Accounting presently has 25 faculty members, who (in 2013) published articles in 20 local and international journals. Of the 25 faculty members, only 14 are actively publishing. The Panel recognizes that in view of the heavy teaching load of faculty, to expect a very active research and publishing record would be unreasonable. The profile of recent and

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current academic research of the faculty is therefore fairly satisfactory. However, the Panel recommends that the Department introduce a supported research plan to motivate Faculty to continue their research effort and to encourage (through some type of recognition) the faculty members who publish their research in high impact international journals.

3.5   The Department of Accounting has a well-established, systemic approach for recruitment, scrutiny, selection and induction of new staff. The Department has two committees, a Faculty Selection (Recruitment) Committee and an Academic Promotions Committee, exclusively for taking care of these activities. There are comprehensive written and approved 'Academic Promotion Regulations' of the University Council Resolution, which make promotion in the University a structured process. The Panel has viewed sample meeting minutes of Recruitment Committee, from which the Panel can safely conclude that the process is transparent. The promotion system, as explained in the SER starts with the College Promotion Committee and ends with the University Council and is appropriate and has built-in safeguards. For the academic year 2013-14 the College had five promotions from Assistant Professor to Associate Professor position. The Panel has seen a sample of the College Promotion Committee minutes and is satisfied with the process. However, the Panel suggests that feedback about the evaluators' reports (if negative) should be made available to the applicant in order to provide grounds for improvement. The Panel appreciates that clear and transparent procedures for the recruitment, promotion and retention of academic staff are in place and are implemented consistently. Staff appraisals currently involves only student evaluations on a semester basis. The Panel learned in its interviews with faculty members that a comprehensive evaluation of academic staff performance is done only at the time of promotion, and contract renewal for non-Bahraini staff members. There is thus scope for the introduction of a system of annual appraisals of all faculty members. The Panel recommends that the Department develop and implement formal mechanisms for the annual appraisal of academic staff, including a system for peer-reviews. The feedback from this appraisal can be used to support an appeal for promotion, the development of a teaching portfolio as well as the identification of professional development needs.

3.6   The University has a functioning Management Information System (MIS) with components for Online Registration, Timetable Preparation, Online Advising, E-learning and Quality assurance. The SER describes the Online Registration System in detail, and during the on-site visit, staff in the Deanship of Admission and Registration Section described the registration process and the processes for maintaining student records with respect to admissions and registrations, faculty time-tabling, examination marks entry and processing of results. During interviews, the Panel learned that, subject to password compliance, faculty members are able to

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extract the information needed to manage the learning process, including timetabling, the submission of marks and student advising. Students interviewed by the Panel confirmed that they have restricted access to the system *via* a secured login protocol and are able to access their examination results and academic records online. The Panel observed a physical demonstration of the MIS during the campus tour and noticed that there are sufficient security features to ensure the integrity of the system. Interviews with some support staff and academics confirmed that the reports they receive from the system are adequate for their needs, and allow for effective communication and decision-making. The Panel appreciates that the Management information system is adequate for the purpose of informed decision-making and is subject to appropriate controls to ensure the security of the system.

3.7   The SER describes the procedures in place to ensure the security of learner records. The University has appropriate policies and procedures to ensure the security of records. The Panel notes that both hard-copy and electronic copies of all critical records are maintained at different levels – by the Deanship of Admission and Registration and in the Department. This was also confirmed during site visit interviews and the campus tour. In its interviews with IT Centre staff, the Panel was assured that records are password-protected and access to the records and the authority to add to or alter records is strictly limited to appropriate parties. There are prescribed retention periods for records and back-ups are done automatically on a monthly basis. Moreover, the University has a Disaster Recovery System. In addition, the Information Technology Centre executes an electronic back-up every semester. The Panel is satisfied that, on the basis of the written evidence, a review of relevant files and the on-site visit, learner records are secure and results are accurate.

3.8   UoB has a purpose-built campus that meets the needs of staff and students and support their academic activities. The facilities available to the College include classrooms, computer laboratories, staff offices and multipurpose halls. The University library is adequately resourced with reading spaces, computers, books, online catalogue and digital library. During the tour of the facilities the Panel visited two lecture venues and noted that the equipment required for lectures is adequate. The Panel also visited a computer laboratory and noted that the College of Business has four computer laboratories, with 145 computing stations equipped with suitable hardware and software. The Panel finds the computer requirements of students to be adequately addressed. The visit to the library confirmed that adequate textbooks, journals and e-resources ae available to meet the programme needs. The Panel appreciates that the UoB campus and the College of Business Administration building provide an excellent learning environment. However, from the information provided, and during the campus tour, it was clear that there is a need to expand the available lecture venues. The problems relating to the ability to expand capacity due to the limited budget were explained to the Panel during different interviews. Given

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the current constraints facing the College where funding for infrastructural expansion and the employment of additional faculty, gives an added incentive in the eyes of the Panel for a serious shift and engagement with e-learning (see recommendation in section 3.4).

3.9   The SER documents the tracking system for the usage of laboratories, e-learning and e-resources. During interviews with administrative staff, the Panel confirmed that detailed tracking records are available and reports are generated relating to the usage of these facilities. The Panel found evidence of an effective monitoring system that provides data on the usage of laboratories; the College keeps a daily schedule of every laboratory's usage as they are normally used for computing sessions for most of the courses. The e-learning centre is responsible for tracking the use of e-resources and reports are provided for departments upon request. The Panel acknowledges that the tracking system is adequate for the evaluation of the utilization of the Department's resources.

3.10   The range of support services available to students are detailed in the SER. Student guidance and support is provided through the Deanship of Student Affairs including training and development workshops in diverse areas such as leadership, computer literacy scientific report writing and peer learning. The Student Advice and Guidance Department provides a number of services through its 28 staff members, including social, psychological and career counselling, disciplinary matters and character building. The UoB Library contains 59 staff members (14 are professional librarians) of which 31 staff members are located at the Central Library. The computer laboratories also have dedicated technicians who are assigned to support students with the use of the web portal where essential e-resources are housed. This was confirmed during the site visit by the Panel. Laboratory support is appropriate to the needs of staff and students, including a help-desk, as documented in the SER and confirmed in interviews with administrative staff. The Panel learned during interviews that students are generally complimentary about the support systems in place. The Panel appreciates that appropriate student support is in place to provide extensive support to students and enhance their learning experience.

3.11   The Deanship of Student Affairs, organizes an induction day for the newly-admitted students at the beginning of each academic year. The induction programme includes an overview of the academic programmes, rules and regulations and the social and educational services, as well as the location of buildings and facilities. This was confirmed during onsite interviews with staff and students. Students interviewed by the Panel reported favourably on the value of the induction day, and that it was very helpful in preparing them for their studies. The Panel notes that a survey conducted by the Deanship to evaluate the effectiveness of the 2012-2013 induction day revealed overall satisfaction with the orientation programme. The Panel also notes that

students made several recommendations to improve the induction day, many of which were implemented in the 2013-2014 academic year. The Panel appreciates that a well-developed induction programme is provided for newly admitted students.

3.12   The Department implements the institutional 'Academic Advising Framework' that details the responsibilities of academic advisors and the processes for tracking the students' academic progress. During interviews with academic advisors, the Panel was informed that all students are assigned an academic advisor at the beginning of their studies, and are required to meet with their advisors at least once every semester. The tracking of students' progress is done by the Department in collaboration with the Deanship of Admission and Registration, to timely identify and provide support for at-risk students. Students with a GPA lower than 2.0 are identified and requested to meet with their advisors who recommend a number of intervention measures such as help sessions, peer-tutoring sessions and extra-tutorial classes. In addition, the Counselling and Guidance Unit (under the Deanship of Student Affairs) offers several programmes to support the students' academic progress and social welfare. The Panel acknowledges that the Department has an adequate system and processes in place to identify and support at-risk students.

3.13   The Panel notes the extensive array of informal out-of-class activities that the university has in place to expand student experiences and knowledge, including the many student societies, the career day and the regular workshops on a wide range of topics. The student societies and clubs, cultural and social activities, sports and art fall under the auspices of the Student Activities Department (within the Deanship of Student Affairs), while the Training and Development Department conducts a wide range of workshops on Saturday mornings. Students interviewed by the Panel indicated their satisfaction with the opportunities provided to them to engage in informal learning experiences beyond the classroom. The Panel appreciates that adequate opportunities and resources for informal learning are provided to the programme students to expand their knowledge and experience.

3.14   In coming to its conclusion regarding the Efficiency of the Programme, the Panel notes, *with appreciation*, the following:

- The admission policy and procedures are clear, widely published and periodically revised.
- A General Aptitude Test is conducted as part of admission requirement.
- There are clear lines of accountability and wide participation of faculty members in the programme management.
- The academic staff are of excellent calibre and have both the general and specialised qualifications required to teach on the BSAC programme.

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- Clear and transparent policies and procedures for the recruitment, appraisal, promotion and retention of academic staff are in place and are implemented consistently.
- The Management Information System is adequate for the purpose of informed decision-making and is subject to appropriate controls to ensure the security of the system.
- The UoB campus and the College of Business Administration building provide an excellent learning environment.
- Effective student support is in place to provide extensive support to students and enhance their learning experience.
- A well-developed induction programme is provided for students and is very helpful in preparing them for their studies.
- A wide range of opportunities for informal learning are provided to the programme students to expand their knowledge and experience.

3.15 In terms of improvement, the Panel **recommends** that the College should:

- develop a definite recruitment plan for the next two years, supported by numbers and dates, to address the shortage in academic staff in the short and medium term
- develop and implement formal mechanisms for the annual appraisal of academic staff
- urgently investigate the use of e-learning to address the inadequate classroom facilities and the heavy teaching load of faculty, as well as support the students' learning experience
- introduce a supported research plan to motivate faculty members to continue their research efforts, and to encourage them to publish in high impact international journals.

3.16 **Judgement**

On balance, the Panel concludes that the programme **satisfies** the Indicator on **Efficiency of the Program**

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4.   Indicator 3: Academic Standards of the Graduates

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

4.1   Graduate attributes are clearly stated in terms PILOs which are mapped to the stated Programme Educational Objectives (PEOs). For individual courses the CILOs are mapped to the PILOs. The PEOs are set out in the SER and comprise four objectives that relate to: (a) an understanding and application of major issues and theories, and their practical application in business, (b) the skills required to compete in the market, including communication and analytical skills needed in complex business environments, (c) the development of transferrable and practical skills and confidence in applying them, and (d) the positive contribution to society through responsible and ethical practice in their profession. The Panel finds that these educational objectives adequately express the graduate attributes required of B.Sc. in accounting programme graduates entering the employment arena. Moreover, the statement of PILOs and the mapping to PEOs achieve the required graduate attributes. The Department uses two assessment tools to measure the graduate attributes – the formal assessment of the CILOs of each course and indirect assessment by way of surveys. Upon reviewing the assessments in the selection of course files, the Panel is satisfied that they validly and reliably measure the CILOs and therefore the PILOs and the PEOs. The Panel appreciates that the graduate attributes are clearly stated and that their attainment is reliably assessed.

4.2   Formal policies and processes for benchmarking of the BSAC programme with similar programmes are not yet in place. However, in interviews with faculty members, the Panel was informed that the programme is informally benchmarked against certain accredited regional and international programmes. The Panel was also informed that the Curriculum Committee and faculty members for individual courses undertake the benchmarking and that the Programme Advisory Committee and other stakeholders make inputs into benchmarking. As reported in the SER and confirmed during interviews, the Department utilizes the ACCA guidelines, CPA and CIMA certificate requirements, AACSB criteria for programme accreditation as well as NQF level descriptors. The Panel examined correspondence with ACCA and CIMA that documents the fact that certain courses had received accreditation with these bodies. Correspondence with the AACSB also confirmed that the Department is in the process of seeking accreditation. Whilst the Panel acknowledges the use of external reference points and accreditation criteria, it recommends that the Department develop and implement appropriate policies and procedures for the formal benchmarking to verify the equivalence of BSAC programme academic standards with similar regional and international programmes.

4.3   As indicated earlier (see section 2.8), in addition to the institutional and college-wide assessment regulations and procedures, the Department of Accounting has developed an Assessment Policy, which was implemented from the first Semester of 2014-2015. The implementation of these regulations and policies is monitored by a number of committees including the 'Examination Moderation' and 'Grade Distribution' and the 'Quality Assurance Committee', all of which have clearly stated responsibilities. From the review of course files and site visit interviews, the Panel acknowledges that generally assessment policies are consistently implemented and monitored. The Panel is pleased to note that the Department has identified the shortcomings of previous assessment processes, during the development and informal benchmarking of its assessment policy, and has undertaken steps to address them. During interviews, the Panel learned that the Quality Assurance Committee conducts regular reviews of the course files, at the end of each semester, to ensure that faculty members are adhering to the assessment guidelines. However, no evidence could be found during the site visit, that the Department has a process of following up the actions proposed by the course coordinator to address the assessments that did not meet the criteria. The Panel acknowledges that the Department has identified this shortcoming and has an initiative so that 'The PILOs and PIs with an overall result less than 70% should be followed up with post-assessment evaluation'. The Panel concurs and recommends that the Department introduce a formal process for reviewing the Quality Assurance Assessment forms for each course and the remedial recommendations made by course coordinators where the performance indicator is not met.

4.4   The alignment of course assessments with the course learning outcomes is guided by the institutional, college and departmental assessment strategies and policies that emphasize the need that assessment items should assess the extent to which the students are meeting the Course Intended Learning Outcomes. From the review of samples of course files during the site visit, the Panel noted that each course specification includes information on how each category of its ILOs is to be assessed *via* a range of assessment methods including examinations, quizzes, student presentations, and projects. This alignment is ensured through the use of the' Course Assessment Matrix' which maps the CILOs to the particular assessment used. These forms are included in every course file and, when completed, reflects the results the percentage of students who achieved above 60% for each CILO. The Panel learned during interviews that, for each CILO, if 70% of the students have not achieved this result, the fact is noted and the course coordinator makes recommendations for improvement. The Panel appreciates that appropriate mechanisms are in place to ensure the alignment of assessment with learning outcomes to assure the academic standards of the graduates.

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4.5   According to the SER, each assessment instrument is carefully moderated from the initial design to the submission of students' results. In its interviews with faculty members, the Panel learned that, as part of the Department Assessment Policy, there is a requirement for internal moderation of each major examination. The internal moderation process of the mid-term and final assessments, is clearly outlined in the SER, and faculty members interviewed by the Panel confirmed that this process is being followed. A review of course files confirmed that each file included a Moderation Report, duly signed by the examiner and the coordinator, confirming the moderation of both the setting of the final examination paper and the marking. The Panel appreciates that a rigorous examination-setting and internal moderation processes are implemented in the Department. The Panel encourages the Department to implement an equally effective system for single-section courses.

4.6   According to the SER, the Department does not make use of external moderators as UoB adopts an American educational system. The Panel heard consistently in different interviews about the logistical difficulties as well as the difficulty of finding suitable external moderators. Nevertheless, the Panel appreciates that relevant accounting courses have been reviewed and accredited by external reviewers, namely CIMA and ACCA. The Panel notes that the Department's Assessment Policy includes the requirement for external moderation (b ii, page 4) '[i]f circumstances allow, there should be [a] formal external examination policy.' The Panel concurs and recommends that the Department expedite the implementation of the external moderation of assessments and explore ways in which to overcome the logistical and other problems.

4.7   The Panel examined an extensive selection of Course Files from first-level to fourth-level courses. The files included samples of the work of students in respect of all types of assessment, including those with weak, moderate and strong marks. The Panel notes with appreciation that the level of students' achievement is satisfactory and corresponds to other institutions offering similar qualifications in the region. During interviews with faculty members, the Panel was informed that case studies and projects were being used in all the courses at the higher levels to test critical thinking skills and the application of knowledge. An examination of the course files (for example ACC 416 and ACC 451) confirmed that they include examples of well-executed projects, but in some courses what are described as 'case studies' were simply a form of multiple choice or short answer questions (for example, ACC 112, ACC 113, ACC 231, ACC 310 and ACC 325). Moreover, the Panel learned from interviews that some examination questions are taken from the question banks of textbooks which may enable the exchange of questions and solutions to question banks among students. The Panel recommends that the Department limit the use of MCQs and similar questions from the mid-term and final examinations as these can be derived from textbook question banks.

4.8   The Department implements appropriate mechanisms to ensure that the level of achievement of graduates meets the programme aims and learning outcomes. CILOs are mapped to PILOs in each Course Description document that is made available to students at the start of each semester. At the end of the course, a Quality Assurance Assessment Form is completed that maps the assessments for the course to the CILOs and calculates the average results of the students on the course in respect of each assessment. A critical performance indicator is applied to measure whether or not the results for each type of assessment are satisfactory – 70% of the students should achieve a mark of 60% or higher. Where this is not achieved, the presenter of the course is required to recommend remedial measures. The remedial measures suggested are overall, meaningful. At the end of each semester, the consolidated results of each course are presented for review by the Department. These result sheets indicate passes, failures and the related percentages. From an examination of the Course Files, the Panel noted that most assessments meet the Quality Assurance criteria. The SER refers to the fact that graduates are successfully pursuing professional qualifications and postgraduate studies (CIMA and ACCA) – thus providing another external validation of the standard of graduates. During the Stakeholder Interviews, the acceptability of the standard of graduate by employees was confirmed. The Panel notes with appreciation that many programme graduates hold eminent positions in both the government and private organizations. The Panel appreciates that the level of achievement of graduates meets programme aims and learning outcomes.

4.9   The College monitors the students' pass rates, drop-out rates as well as retention rates. The SER indicates that the drop-out rates of students in the BSAC programme – range from 3.05% to 6.53% from 2011-2012 to 2013-2014. The Panel notes that the highest drop-out rates occur in the first semester, with the highest rate occurring in the first semester of 2013-2014 – 6.53%. The SER ascribes this to the high failure rate in ACC112 and ACC113. In interviews with faculty members, the Panel was informed that the University is considering the introduction of an orientation year, to address the first-year failure problem. The SER also includes a table depicting the average length of study from 2011-2012 to 2013-2014, which ranges from 4.78 years in 2011-2012 to 4.61 years in 2013-2014. The Panel finds these numbers, for a four-year programme, to be acceptable.

4.10   The BSAC Programme includes work-based learning in the form of an Internship (ACC 299). Guidelines for the management and evaluation of the Internship are in place and their implementation was confirmed during site visit interviews. During interviews, the Panel learned that Head of the Practical Training Office in the CoB, is responsible for the allocation of students to various business establishments. Regular visits are conducted by the students' instructors to discuss, with the students and workplace supervisors, the students' progress in accomplishing their assigned

responsibilities. Evaluation reports are submitted by the workplace supervisor, the member of Faculty and the student. The Panel notes with appreciation that the results of 'Student Training Evaluations' indicate that more than 80% of students scored above 4 out of 5 on each learning goal included in the evaluation forms. The Panel appreciates that the work-based learning programme is well managed and, in bringing theory and practice closer together, contributes to improved graduate attributes.

4.11 The SER reports the existence of a Programme Advisory Committee (PAC) for the College of Business as well as for Accounting Department, both of which include appropriate representatives from the public and private sectors. The Panel notes, however, that the Department's PAC comprises two external members and one internal member, to address the need for changes in the programme and to suggest such changes. The Panel encourages the Department to increase the number of members to include representatives from professional accounting firms, brokers, as well as a graduating student and possibly an alumnus. During interviews, the Panel was informed that regular meetings are held with members of the PACs to discuss various issues related to the programme and to ensure that the programme learning outcomes address the needs of the industry. Upon examining samples of PAC meeting minutes, the Panel noted that the several members from business were present and that the discussion focussed primarily on the newly introduced mapping of programmes and the Major/Minor electives. In addition, the Department has a Student Advisory Committee (SAC) to formalize the students' participation in the programme's decision-making. The Panel appreciates that active PACs for the College and the Department, as well as a SAC are in place and that their feedback is considered and incorporated, wherever appropriate, into programme improvement plans.

4.12 Evidence is available of graduate and employer satisfaction with the standards of the graduate profile by way of regular surveys. The surveys conducted by the Department comprise an Employer Survey, a Senior Exit Survey, and an Alumni Survey, all of which include items that address the graduate attributes. The latest evaluation of the PEOs by employers reflects an average score of above 4 out of a possible score of 5 for three of the PEOs. Similarly, the 2013-2014 Senior Exit Survey indicate that the ratings of the achievement of graduate attributes are satisfactory. In addition, the Alumni Survey reflects a very positive response to the achievement of graduate attributes as reflected in the PEOs. Moreover, at the stakeholder meeting , which consisted of employers, alumni and members of the PAC, it was evident from the attendance and the eminence of the attendees, that there is an active and very strong interest by the employers in the Accounting Programme and its graduates. The Panel appreciates that there is clear evidence of employer and graduate

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satisfaction with the attributes of graduates, and that there is strong support by employers for the Department and its graduates.

4.13   In coming to its conclusion regarding the Academic Standards of the Graduates, the Panel notes, *with appreciation*, the following:

- The graduate attributes are clearly stated and their attainment is reliably assessed.
- Appropriate mechanisms are in place to ensure the alignment of assessment with learning outcomes to assure the academic standards of the graduates.
- Rigorous examination-setting and internal moderation processes are implemented in the Department.
- Relevant accounting courses have been reviewed and accredited by external reviewers, namely CIMA and ACCA.
- The level of students' achievement is satisfactory and corresponds to other institutions offering similar qualifications in the region.
- The level of achievement of graduates meets the programme aims and learning outcomes.
- Many programme graduates hold eminent positions in both the government and private organisations.
- Work-based learning programme is well managed and, in bringing theory and practice closer together, contributes to improved graduate attributes.
- Active Advisory Committees for the College and the Department, as well as a Student Advisory Committee are in place and their feedback is considered and incorporated, wherever appropriate, into the programme improvement plans.
- There is clear evidence of employer and graduate satisfaction with the attributes of graduates, and a strong support by employers for the Department and its graduates.

4.14   In terms of improvement, the Panel **recommends** that the College should:

- develop and implement appropriate policies and procedures for formal benchmarking to verify the equivalence of BSAC programme academic standards with reputable regional and international programmes
- introduce a formal process for reviewing the Quality Assurance Assessment forms for each course and the remedial recommendations made by Faculty where the performance indicator is not met
- introduce external moderation of examinations, together with an appropriate policy and procedures
- limit the use of MCQs and similar questions from the mid-term and final examinations from second-year levels upward and cease the use of textbook question banks.

4.15   **Judgement**

On balance, the Panel concludes that the programme **satisfies** the Indicator on **Academic Standards of the Graduates.**

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5. Indicator 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.

5.1 The policies, procedures and regulations, and particularly the academic policies regarding students' admission, progression and transfer, are published on the University website and made known to the different constituencies. This is appreciated since the first step in the effective application of policies, is their availability to concerned parties: faculty, students and parents. The interviews with the students and faculty members revealed that these policies and procedures are applied effectively and consistently within the BSAC programme and across the College of Business. Many of the academic regulations and their application are discussed in the College and Department councils. Students interviewed by the Panel also confirmed that they are informed about the institution's policies and procedures during the induction day, and that their inquiries are adequately addressed. Additionally the Internal Audit Office plays an important role in monitoring the effectiveness and consistent application of institutional procedures. The Panel appreciates the effective dissemination and implementation of the university and college policies, procedures and regulations.

5.2 Overall the hierarchy of management at the University, at the College and at the Department levels is appropriate and adequate to ensure effective management. The Chairman of Department has appropriate qualifications and experience to ensure that the programme is managed in an effective and responsible manner. Major decisions are made by the Department Council, not the Department Chair, which are then forwarded to the College Council and finally to the University Council. The responsibility at each level is well defined and monitored by the higher level. The Panel appreciates that faculty members participate in the management of the Department, which reflects positively on the sharing of leadership responsibilities. The faculty members in the Department are involved in decision-making through the Departmental committees that consider almost every academic and administrative matter, from class timetables, textbooks, the curriculum, recruitment and promotion, to the Examinations committee and the Programme Advisory Committee. This was confirmed during site visit interviews with faculty members. The Panel appreciates that faculty members participate in the management of the Department, which reflects positively on the sharing of responsibilities by Faculty.

5.3 There is a Quality Assurance (QA) structure at all levels of the university: a QA Committee at the Departmental level, a QA office at the College level and a Center for Quality Assurance exists at the university level. The assessment cycle is clear and

can be easily followed. This structure communicates the information and monitors the implementation of the quality assurance measures set by the University. There is an assessment management information system to house all the data of evaluation reports and feedback. The internal audit function is also a component of the quality assurance management system and it plays an important role in quality assurance monitoring. During interviews with senior management, the Panel was informed that the last change in the programme of study in the College was initiated by the Internal Audit Department. A sample of the internal audit reports that was available to the Panel is very informative and useful. The Panel appreciates that a clear quality assurance management system is in place and is consistently implemented and monitored. However, the Panel notes that some relevant recommendations in these reports were not considered in the development of the new curriculum and its implementation, e.g. a course in computerized accounting was suggested but not considered (see the Internal Audit Report on the College Internal Audit Report March 13, 2012). The Panel recommends that the Department make better use of the internal audit report findings and recommendations.

5.4   The SER indicate that a number of seminars and workshops have been held to explain the quality assurance system and concepts to academic and administrative staff members. In addition, some faculty members have participated in QA seminars abroad, conducted by the AACSB. Meetings with the faculty and staff revealed that they have a reasonable understanding of the quality assurance system in place, and they understand their role in applying this system. This was deduced from the capacity to 'speak' the language of OBE by everyone interviewed by the Panel, such as the vocabulary of CILOs, PILOs and PEOs in explaining and answering the Panel inquiries and pointing out the importance of their alignment. The Panel appreciates that the Department provides capacity-building opportunities for academic and administrative staff to enhance their understanding of quality assurance concepts. However, the Panel encourages the Department to develop a planned schedule for seminars and workshops to be given by professional bodies on campus to the academic and support staff for a better understanding of the importance of QA assurance and practices. The Panel is pleased to note that the Department has an ongoing initiative in its Improvement Plan to 'Organize training workshops regularly for academics and support staff for better understanding of quality assurance and their role in ensuring effectiveness of ongoing provision' and 'Promote a culture of accountability to ensure that all faculty members take ownership of the curriculum development process for high level of student learning and achievement.' The Panel suggests that the Department encourage faculty members to attend these training workshops to establish a greater understanding of QA's importance and practices at the department and college levels.

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5.5   An institutional policy for the development of new programmes has been approved by the University Council in October 2013. The Panel notes the comprehensive requirements and procedures to permit carefully considered and effective development of new programmes. These include formal labor market studies, study plans, benchmarking studies, assessment and teaching policies, as well as feedback from internal and external stakeholders. The Panel acknowledges that robust procedures are in place for the development of new programmes and encourages the College to monitor its implementation to ensure that the new programme is relevant, fit for purpose, and comply with existing institutional regulations.

5.6   Arrangements are in place for internal programme evaluation. The QAC Director's 'Quality Manual for DAC Committees' outlines the preparation of an internal SER for each Department (QF-23-rev.a.1) and the preparation of the QAAC Self Evaluation Improvement Plan (QF-25-rev.a.2). The SER refers to the refinement of the process initiated in the 2012-2013 academic year under the supervision of the College's Quality Assurance and Accreditation Committee. The intention was to refine the PILOs of the College's various programmes, along with the development of an Assessment of Learning (AoL) plan in compliance with the accreditation requirements of the AACSB. In essence this has seen the refinement of the 'mapping system' of CILOs to PILOs and PEOs as currently exists. The value of the process is clearly visible in the generally tight integration of this process already commented upon elsewhere in this report. The Panel appreciates that quality assurance assessment is conducted annually and a self-evaluation report, together with an improvement plan, is submitted to the University Quality Assurance Center.

5.7   An institutional policy for the periodic programmes review and amendment is in place. Adopting this policy in 2013 by the College resulted in the development of a modified curriculum which was implemented in September 2013. During interviews, the Panel learned that the new programme, resulted from a demand from students and employers. To ensure the relevance for purpose of the programme, the suggested changes and modifications are made based on the feedback to the Programme Advisory Committee (PAC) and the findings of the Internal Audit process. In the meeting with employers and external stakeholders it was clear that they mostly appreciate this change. The procedure followed ensures that changes in the programme are based on evidence. The Panel commends this practice. To ensure that the programme complies with existing regulations, the new suggested programme goes through a cycle that includes several management levels up to the University Council. The Panel appreciates that robust policies and procedure are implemented for the periodic review of programmes to ensure stability, validity, and relevance. During interviews, the Panel was informed that the College is preparing for the Fall 2015 visit of the AACSB accreditation committee, and it was evident to the Panel that the attainment of AACSB accreditation remains the key strategic goal

of the College at present. Annual visits have taken place by the assigned mentor for evaluation purposes and guidance since 2011. The involvement of and the recommendations provided by the AACSB through an improvement plan (a copy was given to Panel) is also appreciated.

5.8   The Department conducts a number of surveys to collect stakeholders feedback; these comprise: an Employer Survey, a Senior Exit Survey and an Alumni Survey. There is evidence in the SER that the results of these surveys are analyzed. However, the descriptive statistical analysis for student course evaluations was not made available to the Panel. During interviews with senior management, the Panel was informed that major decisions concerning the changes in the programme have been taken in light of the surveys' analysis results. For example, the introduction of the Major and Minor fields of study, and the revision of the contents of several courses, which the Panel appreciates. The Panel is encouraged that the Department has addressed the issues arising from these surveys in its programme improvement plan.

5.9   The SER states that 'The College believes that academic members are one of the main keys to the attainment of this commitment and this could be achieved through ongoing professional development process.' The Panel acknowledges that the CoB provides encouragement for the personal development of faculty members in the pursuit of their academic careers. This was confirmed by faculty members during site visit interviews. However, there was no evidence that these activities are linked to formal training needs analysis or staff appraisal. The Panel recommends that the Department develop and implement a strategy for staff development, linked to staff appraisal, to evaluate and enhance the professional capabilities of faculty members. The review of the SER and the CVs of the faculty members confirms that professional development courses for the faculty were introduced in technical teaching issues, like the use of Blackboard, Connect System and SPSS. In keeping with recommendations made elsewhere in the report (see section 5.4), the Panel wish to stress the need for faculty members to also become sufficiently familiar with teaching and assessment methods as well as soft skills. The Panel notes that the Department has several initiatives, in its programme improvement plans, to conduct training workshops targeted for the enhancement of the quality of teaching and learning. The Panel concurs and recommends that the Department expedite the implementation of these initiatives.

5.10   The SER states that the Programme Advisory Committee fulfills the function of keeping the Department abreast of labour market needs and trends as well as the educational performance and professional needs of industry. The PAC is also seen as industry contacts or conduits through which the Department can access collaborative agreements in areas such as research projects for faculty and senior student projects. The practical training (internship) is also an intervention to provide an insight into

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the real world to the graduating students. These are all healthy developments acknowledged by the Panel which suggests that as the system becomes more entrenched in the culture of the Department, might be further expanded to embrace a wider range of participants from the appropriate industries in a bid to further widen the benefits for both the Department and industry.

5.11   In coming to its conclusion regarding the Effectiveness of Quality Management and Assurance, the Panel notes, *with appreciation*, the following:

- The university and college policies, procedures and regulations are effectively disseminated and consistently implemented.
- Faculty members participate in the management of the Department, which reflects positively on the sharing of leadership responsibilities.
- Comprehensive quality assurance processes, with clear responsibilities for Quality Assurance, are in place at the department and college level as well as the Quality Assurance Center at University level;
- Quality assurance assessment is conducted annually and a self-evaluation report, together with an improvement plan, is submitted to the University Quality Assurance Center.
- The Department provides capacity-building opportunities for academic and administrative staff to enhance their understanding of quality assurance concepts.
- A robust system is implemented for the periodic review of programmes to ensure stability, validity, and relevance.
- The involvement of, and the recommendations provided by the AACSB contribute to the programme improvement plans.

5.12   In terms of improvement, the Panel **recommends** that the College should:

- develop and implement a strategy for staff development, linked to staff appraisal, to evaluate and enhance the professional capabilities of faculty members
- make better use of the internal audit reports findings and recommendations
- expedite the implementation of training workshops for faculty members targeted at the enhancement of the quality of teaching and learning.

5.13   **Judgement**

On balance, the Panel concludes that the programme **satisfies** the Indicator on **Effectiveness of Quality Management and Assurance.**

6. Conclusion

Taking into account the institution's own self-evaluation report, the evidence gathered from the interviews and documentation made available during the site visit, the Panel draws the following conclusion in accordance with the DHR/QQA *Programmes-within-College Reviews Handbook, 2012*:

There is confidence in the Bachelor of Science in Accounting of the College of Business Administration offered by the University of Bahrain.

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