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للمؤهلات وصنمان جودة التعليم والتدريب
National Authority for Qualifications &
Quality Assurance of Education & Training



Directorate of Higher Education Reviews Programmes-within-College Reviews Report

**Master in Accounting and Finance
College of Administrative Sciences
Applied Science University
Kingdom of Bahrain**

**Date Reviewed: 26-28 May 2014
HC038-C2-R038**

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Acronyms

AIESs	Accounting International Education Standards
ASU	Applied Science University
BA	Bachelor in Accounting
BAF	Bachelor in Accounting and Finance
BBA	Bachelor in Business Administration
BMIS	Bachelor in Management of Information Systems
BPS	Bachelor in Political Science
CAS	College of Administrative Sciences
CFA	Chartered Financial Analyst
CFP	Certified Financial Planning Certificate
CILOs	Course Intended Learning Outcomes
DHR	Directorate of Higher Education Reviews
GPA	Grade Point Average
HEC	Higher Education Council of the Ministry of Education, Kingdom of Bahrain
HoD	Head of Department
ILO	Intended Learning Outcome
MAF	Master in Accounting and Finance
MBA	Master in Business Administration
MHR	Master in Human Resources

MIS	Management Information Systems
QAAC	Quality Assurance and Accreditation Centre
QQA	National Authority for Qualifications & Quality Assurance of Education & Training
SER	Self-Evaluation Report
SIS	Student Information System
PILOs	Programme Intended Learning Outcomes

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.

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 Applied Science University

A Programmes-within-College review of the College of Administrative Sciences (CAS) was conducted by DHR of the QQA in terms of its mandate to review the quality of higher education in Bahrain. The site visit took place on 26 -28 May 2014 for the academic programmes offered by CAS, these are Bachelor in Accounting and Finance (BAF), Bachelor in Accounting (BA), Bachelor in Business Administration (BBA), Bachelor in Political Science (BPS), Bachelor in Management Information Systems (BMIS), Master in Accounting and Finance (MAF), Master in Business Administration (MBA), and Master in Human Resources (MHR) programs.

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

ASU was notified by the DHR/QQA on 24 October 2013 that it would be subject to Programmes-within-College reviews of the academic programmes offered by the College of Administrative Sciences. On 3 March 2014 ASU was informed that the exact date of the site visit will be on 26-28 May 2014. In preparation for the review,

ASU conducted a self-evaluation of all its programmes and submitted the SERs with appendices on the agreed date on 27 February 2014.

DHR constituted a Panel consisting of experts in the academic field Business Administrations, Accounting and Finance, Political Sciences, management of Information Systems, and in higher education who have experience of external programme quality reviews. The Panel comprised 10 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 ASU will use the findings presented in this report to strengthen its MAF programme. The DHR recognizes that quality assurance is the responsibility of the higher education institution itself. Hence, it is the right of ASU to decide how it will address the recommendations contained in the Review Report. Nevertheless, three months after the publication of this Report, ASU is required to submit to DHR an improvement plan in response to the recommendations.

DHR would like to extend its thanks to ASU 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 ASU.

1.3 Overview of the College of Administrative Sciences

The College of Administrative Sciences is one of three colleges within ASU. The *Programme Handbook 2013-2015* of the College states that the College was established in 2005 with the mission to meet the needs of Bahrain community and the region for specialised and qualified cadres in administrative sciences, business administration, accounting, finance, MIS and political sciences.

The College currently comprises four departments, namely: The Business Administration, the Accounting and Finance, the Management Information Systems, and the Political Science departments, and offers five undergraduate programmes (Bachelor in Business Administration, Bachelor in Accounting, Bachelor in Accounting and Finance, Bachelor in Management Information System, Bachelor in Political Science) and three postgraduate programmes (Master in Business

Administration, Master in Human Resources Management, Master in Accounting) across the four departments.

The College employs 34 teaching staff members of which 30 are full-time faculty members. The SER indicate that the total number of students registered in the College during the academic year 2012-2013 was 1,137.

1.4 Overview of the Master in Accounting and Finance

The Master in Accounting and Finance is managed by the Department of Accounting and Finance, and was offered first in the summer of the 2007-2008 academic year with nine students enrolled. The programme has been reviewed in 2012-2013 which resulted in introducing many changes that were implemented on the 2013-2014 academic year. The total number of admitted students has grown to 48, 12 of whom have graduated and are serving at different industries. The MAF programme is delivered in Arabic. There are eight full-time faculty members contributing to the delivery of the programme.

1.5 Summary of Review Judgements

Table 2: Summary of Review Judgements for the Master in Accounting and Finance

Indicator	Judgement
1: The Learning Programme	Satisfies
2: Efficiency of the Programme	Satisfies
3: Academic Standards of the Graduates	Does not satisfy
4: Effectiveness of Quality Management and Assurance	Satisfies
Overall Judgement	Limited confidence

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 The Master in Accounting and Finance Programme (MAF) has clearly defined aims and objectives that are aligned to the university and college mission and vision statements. The programme aims are aligned with the Programme Intended Learning Outcomes (PILOs). During interviews with the programme team, the Panel was informed about the mechanism used to ensure this alignment and the role of the external reviewers in validating this alignment and ensuring that these are appropriate to the type and level of the programme. The Panel appreciates the alignment of the programme aims, objectives to the university and the college mission and vision statements.
- 2.2 The MAF programme consists of 36 credit hours distributed across three semesters, 30 credit hour are compulsory courses, including six credits for dissertation, and six credit hours are elective courses. The programme was subjected to a major revision and resulted in significant improvements that were implemented on the academic year 2013-2014. These improvements address problems associated with the programme structure, its PILOs, Course Intended Learning Outcomes (CILOs) and course contents. The Panel met with the senior management team who provided clear explanation of the improvements that were incorporated to the MAF programme and its relevance to the local and regional local. Moreover, interviewed students informed the Panel that these improvements have enriched the curriculum with useful topics, such as ethics in accounting and governance. The MAF students are allowed to take a maximum of 12 credit hours in regular semesters and six credit hours in the summer semester. The Panel is concerned that, with most of the students registered in the programme holding a full-time job, the 12 credit hours per semester is on the high side. The Panel recommends that the College revise the maximum workload for students and reduce it to an appropriate limit. As a master degree, the curriculum moves rapidly through the basic theoretical elements of disciplinary knowledge to more advanced courses that enrich the students thinking to be reflected in their future practice. Moreover, the Panel notes with appreciation the usage of the Accounting International Education Standards (AIEs) to benchmark the programme to ensure that the curriculum provides an appropriate balance between knowledge and skills, practice and theory. Referencing the

programme to AIEEs, in addition to the changes introduced to the curriculum as a result of the recent programme review conducted, have enhanced the MAF programme by establishing standards in the area of professional accounting education that prescribe technical competences and professional skills, values, ethics, and attitudes. The Panel appreciates the well-organized progression of courses from fundamental to advance and the balance between knowledge and skills and theory and practice.

- 2.3 The course syllabi is generally well designed and presented to meet the norms and standards of the accounting and finance disciplines. The Panel appreciates that the course syllabi is relevant to the degree of the MAF programme and its expected outcomes. During the interviews, the Panel learned from the programme team that course contents and intended learning outcomes were all reviewed and updated recently. The Panel studied the submitted course specifications, and the criteria used to design these. The Panel found evidence from the course files that course contents and textbooks are appropriate for the level of a Master degree. The Panel notes the use of a standard template for course syllabi. The course specifications template that is currently used by the MAF programme is informative for linking course materials to the course ILOs and contains the basic information needed such as the CILOs, teaching methods, assessment methods, the timetable, and the resources to be used. However, it is missing information on the instructor teaching the course (e.g.: the instructor's name, office location, contact information, office hours). The Panel suggests including these information in the course specifications. The Panel studied the submitted course files and noted the limited material related to professional practice or directly driven from practice. The Panel recommends that College enrich these course files, in particular the depth of the practical courses, by supporting the syllabus of these courses with materials related to professional practices in the finance and accounting disciplines. Cases could be used from case clearinghouses or developed for each course to reflect local and regional practices. This will anchor the programme in its environment and increase the relevance of the material covered by students intending to have a career in the region. Moreover, the Panel recommends that the College investigate ways to incorporate professional bodies requirements and certificates in the MAF curriculum in line with the programme objectives and learning outcomes.
- 2.4 The programme has 21 Programme Intended Learning Outcomes (PILOs) divided into four categories, these are knowledge and understanding (A1-A5), subject –

specific skills (B1-B8), critical thinking skills (C1-C4) and general and transferrable skills (D1-D4). These PILOs were reconstructed carefully by the programme team during the last programme review process. The Panel notes with appreciation that the PILOs are developed based on benchmarking with similar programmes offered by other local, regional and international universities and consultation with external reviewers to ensure their appropriateness to the programme type and level. Moreover, there is evidence of aligning the PILOs with programme aims and objectives. The Panel appreciates that the PILOs are aligned with the university mission and programme aims, benchmarked with similar programmes and are appropriate to the degree type and level.

- 2.5 Course ILOs are stated for each course in the course specifications and are mapped to the programme ILOs. The Panel scrutinized the CILOs in the course files, and noted that in general the CILOs are appropriate to the course syllabi. During interviews with staff the Panel found that they are knowledgeable about both the procedures for developing the CILOs and the rationale for the approach and the mapping of the CILOs to the PILOs. The Panel notes the care taken by the academic staff in ensuring that course ILOs are appropriate for the programme through the mapping with the PILOs and the internal and external processes in place for validating and verifying these PILOs. Notwithstanding the above, the Panel noted that the Financial Management course (ACF 641) is not mapped to PILOs 6 & 7 although they are related. The Panel suggests that the College further revise the mapping to address this.
- 2.6 There is a teaching strategy 2013-2016 in place that denotes the importance the University attributes to the teaching and learning processes. The strategy is translated into a policy that encourages the usage of a wide variety of teaching and learning methods to achieve the learning outcomes. The Panel noted from the interviews that the policy is communicated well to the students and the faculty of the programme. From the submitted course files and interviews during the site visit, the Panel notes that a variety of teaching methods (e.g. lecturing, case studies, brainstorming, and open discussions) are applied for each course. Course specifications indicate the type of teaching and learning methods used to deliver different parts of the syllabi and link these to the CILOs. During interviews the students expressed a high degree of satisfaction with the teaching methods currently being used in the MAF programme. The Panel appreciates the wide range of

teaching and learning methods used that supports the achievement of programme aims and ILOs.

- 2.7 ASU has implemented a Moodle platform to support the learning process. The Moodle system is used for uploading course materials, chatting and making announcements. There are periodic reports about the usage of Moodle which shows significant increase in the adoption of Moodle by the faculty members. Nonetheless, the Panel notes that it is not fully utilised as a learning management system that can encourage independent learning. The Panel recommends that the College investigate ways to incorporate independent learning in the curriculum through the usage of Moodle.
- 2.8 During the discussions with the faculty members, it was pointed out that the students would use their jobs as the main source for the term projects and case studies. There was no evidence in the provided documentation to support this claim. The Panel recommends more involvement on the part of the students using work related information in performing their assignments. The Panel would also like to indicate the limitation of this approach as not all employers would allow the divulgence of their information. The majority of the students work for government ministries, including the ministries of defence and interior, agencies, or companies which will make the use of non-publicly available information more difficult. The Panel is of the view that the College should develop their own cases from the local industries to be used for delivering the MAF course materials.
- 2.9 There is a clear policy for assessment and examination arrangements to ensure transparency and equity in the treatment of students. There is clear guidelines that organize students' attendance in the class, and policies and procedures for examinations and grading mechanism. The Panel also notes with appreciation the documented policy for plagiarism and copyrights protections. In addition, there is an appeal procedure in place that ensures fairness of students grading. There is evidence from the submitted examination papers and assessments in the course files that students are provided with feedback on their work that helps improving their performance, in particular the feedback on the midterm examination. Different types of assessment instruments are used which include mid-term and final examinations, group projects, presentations and oral examination (when defending the dissertation). There is a comprehensive description, and use of the steps taken to ensure that the arrangements for the administration of the examinations are secure. From the interview sessions, it was evident that faculty members and students are well aware of the assessment policies and current assessment methods and the role that these policies play in assessing the students' achievement including the

assessment of students' dissertation. The Panel appreciates that there is a clearly stated assessment policy that includes provision for providing feedback to students and is well communicated to both students and staff and there are clear guidelines that ensure transparency and the consistent implementation of the policy. Nonetheless, the Panel notes that grade distribution is governed by the university policy and is uniform for all courses in the programme despite their level or the course content and the type of CILOs to be achieved. All courses assign 30% of the total marks for the midterm examination, 40% for the final examination and 30% for all other methods of assessment. As all courses are not always of the same nature, the Panel recommends that the College revise the current grade distribution policy and develop a more flexible policy based on the course level and nature and the learning outcomes the course intend to achieve.

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

- The programme aims and objectives are stated clearly and are aligned to the university and college mission and vision statements.
- The curriculum is well-organized in terms of semester-by-semester and course-by-course progression and provides a suitable balance between knowledge and skills and theory and practice.
- There are clearly stated programme intended learning outcomes that are aligned with the mission of the University and the programme aims, are appropriate to the degree type and level and benchmarked with similar programmes.
- There is a variety of teaching and learning methods used to support the achievements of the courses and programme intended learning outcomes.
- There is a clearly stated assessment policy that includes a provision for providing feedback to students and is well communicated to both students and staff and there are clear guidelines that ensure transparency and the consistent implementation of the policy.

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

- revise the maximum workload for students and reduce it to an appropriate limit
- investigate ways to strengthen the depth of the practical courses and incorporate professional bodies certificates in the MAF curriculum in line with the programme aims
- investigate ways to incorporate independent learning in the curriculum through the usage the available e-learning platform
- revise the current grade distribution policy and develop more flexible policy that takes into consideration the course level and nature.

2.12 Judgement

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

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 The University has clear admission policy and procedure that are published on the university website and in the University Catalogue, and in the Programme Handbook. A detailed admission procedure is contained in the Admission and Registration policy document stipulates a provision of a 60% Grade Point Average (GPA) from a recognised universities by the Ministry of Education in Bahrain. The applicants must have at least one year of experience in the same field with exception for those who achieved a GPA of 80% in their undergraduate degree. However, the later exception is only valid after the student passes the personal interview. The University has also defined that only 20% of the students are allowed to be admitted in the programme based on the exception rule. The applicants must also demonstrate competency in the English language by having a TOFEL score of 450 or passing an English language test demonstrated by the University. ASU has a clear policy for accepting transfer students from other institutes. The Panel appreciates the transparency of the admission policy for the newly admitted and transferred students.
- 3.2 The Panel studied the Profile of the admitted students to the MAF programme and notes that they meet the set criteria. Limiting the admission to accounting and finance graduates constitutes a good practice. However, the Panel notes that some of the admitted students are from finance background only while others are from accounting only. During interviews, the Panel learned that the College organizes fundamental courses for students to strengthen their background. The Panel studied these orientation courses and found it appropriate to prepare the students for the MAF programme. The Panel found no cases of exception to the admission policy, or use of the exceptional admission stated in the policy. The Panel is satisfied that the profile of the admitted students meet the requirements of the programme.
- 3.3 The programme management lies between the Head of Department (HoD) and the programme coordinator. There is a clear role defined for the programme coordinator who is responsible for the management of the programme. Moreover, the HoD has also defined roles and responsibilities in running the programme. There is also a functioning academic committee structure that includes the University, College and Department Council, Programme and Curriculum Review Committee, and

Examinations Committee. The Panel studied samples of minutes of meetings of different committees and councils and found several evidence of the functioning of these committees. The Panel notes with appreciation the active engagement of the students within the programme management. A representative from the programme attends the Department Council meetings and is encouraged to participate in the discussions relevant to students' affairs and require students' views. The Panel appreciates that there are clear lines of responsibility and accountability embedded in the structures and processes surrounding the MAF programme management.

- 3.4 There are six PhD holders with accounting and finance specialization who directly contribute to the delivery of the programme. There are also two faculty members who partially contribute to the programme with different specialization in economics, management, and strategy. The Panel studied the faculty members' CVs provided. The Panel found that the number of accounting and finance staff directly serving the programme is sufficient to the number of students registered and they are qualified to deliver the MAF programme. However, these faculty members contribute to the delivery of other undergraduate and graduate programmes, increasing the actual students-to-staff ratio and the teaching load of staff members. In this situation, it becomes difficult to be current in the field, develop new teaching methods, and contribute to the community. During the interview sessions, the Panel noted that some faculty members, especially newly recruited, are teaching six or seven sections in different subjects, this leads to difficulties in preparing course materials and publishing research papers. The Panel recommends that the College revisit the working load of the faculty members, especially those in their first year at ASU, to provide them with the needed time to develop their teaching materials and methods and progress with their research activities in line with ASU's strategy.
- 3.5 The Panel appreciates the efforts exerted by the faculty members to maintain a stream of research publications in peer-reviewed journals and the incentives offered by ASU to staff members who publish their research papers. During interviews with senior faculty members, the Panel learned a useful mechanism for encouraging junior staff to participate in research and publication. The junior academics are mentored in writing research publications by senior academics in the early stages of their careers as evident from the collaborative research. The Panel appreciates the professionalism of the academic staff and their commitment to the successful delivery of relevant research in a collaborative manner.

- 3.6 ASU has a central Human Resources Department that is responsible for the development and implementation of policies relating to recruitment, appraisal and promotion of faculty members. The recruitment process involves the Department, the College and a centralized recruitment committee at the university level. The Panel confirmed during interviews that the Department is responsible for identifying requirements for new faculty members by developing an annual plan based on projected student intakes. The department's involvement in the recruitment process includes short-listing candidates in departmental meetings. The candidates on the short list are then interviewed by a committee that includes the HoD and two other faculty members. The committee's recommendations are then forwarded to the Dean for approval, before forwarding these to the centralized committee for final approval. There is an annual appraisal process for all faculty members including the HoD. The appraisal sheet covers most of the faculty activities during the academic year, including research activities, teaching load, development of the learning process, contribution to students support activities and community services, and professional consultation. ASU has developed recently a well-documented promotion policy that involves the Department, College and University on the promotion decision. The policy stipulates that promotion files are reviewed by three committees at different levels. The faculty members are assessed based on their achievements and performance on the teaching, research, university services and community services. During the interviews with staff members, the Panel learned that there were no promotions in the previous years and that one staff member is currently applying for promotion. The Panel recommends that the University expedite the implementation of its newly-developed staff promotion policy to ensure the retention of the highly qualified and experienced faculty.
- 3.7 There is a functioning induction process for newly appointed staff. During interviews with faculty members, the Panel learned that the induction programme for newcomers involves introduction about university services, such as Moodle, the library, and IT services. It also covers presentations about the HR and finance, academics, and registration and admission policies and procedures. The top management participates in the induction to emphasize the university's vision, mission, objectives, and organization chart. Before commencing teaching classes, both full-time and part-time staff members learn about the assessment policy and other academic policies. Current staff expressed satisfaction with these arrangements to the Panel. The Panel appreciates the appropriate arrangements in place to prepare newly recruited staff for assuming their responsibilities within the College.

- 3.8 ASU has a functioning Management Information System (MIS) and a Student Information System (SIS), which together provide means for managing and retrieving various data related to the programme and its students. Examples of the information that can be generated by the SIS are: list of registered students, list of courses, examination schedules, admission profile, and students' registration history. The students can also use the system to register courses and view their records. In addition, there are two other systems namely the HR management system and the financial information system. The Panel observed a physical demonstration of the SIS during the campus tour and notes that there are sufficient security features to ensure the integrity of the system. Interviews with the support staff and academics confirmed that the reports they receive from the system are adequate for their needs, and allow for effective identification and monitoring of 'at-risk' students. Evidence is provided on how the SIS is used effectively as a communication tool between at-risk students and their academic advisors. The Panel is satisfied with the use of the MIS and SIS to support teaching and learning and to aid decision-making.
- 3.9 ASU has policies and procedures in place to ensure the security of the learners' information. This includes having backup copies of records on-site and off-site and data administration arrangements related to authorizations for the different levels of users. There is also a policy in place to ensure security of records through a defined authorization mechanism, storage of data, privacy of information, exchange of information, the usage of anti-virus and security tools, and security agreements with users. The Panel appreciates these arrangements in place to protect students' records. All marks entered into the system are printed out and reviewed independently by an assigned faculty member before submission to the HoD for approval, and thereafter to the Dean for endorsement. An additional validation is done by the Registration Department through a 'second marks entry'. The marks and results are then confirmed on the system and can be accessed by students. Interviews with academic and administrative staff confirmed the approval and validation procedures. The Panel also learned from the interviews and supporting documents, that ASU has a Disaster Recovery Plan in terms of which data from the SIS is backed up periodically to a remote site to forestall any potential loss of data through disasters such as fire. The Panel appreciates the rigour of the implemented procedures to ensure the security of learner information.
- 3.10 The Panel toured the university campus and visited the teaching halls, laboratories, staff offices, the bookstore, praying spaces, the health clinic, the main food court, the

student activity hall, the study spaces and other facilities. There are seven computer laboratories with 154 computers, and 46 teaching halls equipped with data shows. The Panel appreciates and acknowledges the suitability of the physical and material resources available. The Panel toured the library and noted with appreciation the well-structured library with private study spaces available for students, conveniently placed LCDs to aid in allocating books, as well as the online journals, periodicals and databases in both English and Arabic languages. The library has been upgraded recently and currently it supplies the accounting and finance programmes with 789 titles and 64 periodicals in accounting. There are also 661 dissertation titles available for students. The Panel encourages the Department to continue increasing the library's holdings as related to the accounting and finance specialization. During the touring session, the Panel met with qualified staff members in the library, who explained the services that are provided to the students to help and advise them on using the library resources. The library is open daily from 8:00am to 8:00pm except Friday from 2:00pm to 8:00pm. In addition, the Panel visited some of the computer laboratories and noted that technical staff monitor the laboratories during class time. This helps the lecturer to maintain the quality of teaching without concerns about technical problems that may emerge during study hours. The Panel notes that within the laboratories allocation there are free hours that are posted on the door where students can have access to the facilities to perform research and solve their homework. During the site visit, the Panel learned that the University provides internet services, Wi-Fi, email services, troubleshooting support, software installation, and access to the university services to all students and faculty members. The Panel appreciates that ASU has good facilities to support the students' learning experiences.

- 3.11 The Panel notes that ASU is using the attendance sheets to track the utilization of the resources in the laboratories. The ICT unit produces a report on the usage of computers in the laboratories, which is used by the Department for resource planning. The library information system provides tracking of usage of library e-resources, and produces reports to the Department and the College to revise the usage of resources. In addition, the e-learning system (Moodle) offers reports on its usage too. The Panel notes the availability of the different tracking mechanisms and recommends that the College establish a comprehensive resource tracking system to track usage by students and staff and utilize its outcome to support decision making.

- 3.12 As stated earlier, there are arrangements in place to provide support for students in the laboratories and for the use of e-resources. This is represented by having the technical support unit for the University, staff in the library, the teacher in the laboratory and the teaching assistants in the College. In addition, ASU has a social care unit headed by a university staff member and an academic advisor for advising on academic issues. During the touring session, the Panel discussed with some students the support services offered by the University. The students were pleased with the availability and quality of the supporting staff. During the touring session, the Panel studied the services delivered by the social care unit in order to address non-academic students' challenges. The Panel viewed the files of some cases where student's problems were resolved through consultation with the social care unit. The Panel appreciates the arrangements in place and the support system provided by the academic advisors, the library, the student care unit, and the IT unit with qualified staff members.
- 3.13 An orientation and induction programme is offered at the commencement of each semester under the auspices of the Deanship of Student Affairs, where opportunity is provided for all new students, including transferring students, to undertake a campus tour to familiarise themselves with the university facilities and to be introduced to the administrative and academic staff. The ASU Students Handbook, which contains all important information, policies and guidelines, is distributed to the students. The Panel is pleased to note the active involvement of the Student Council and senior students, as well as academic advisors, in the orientation process. Training in the use of the library resources comprises an important part of the orientation process. The Panel considers that the face-to-face orientation day is very helpful in preparing students for their studies, and is additionally pleased that efforts are made to provide material online for the benefit of those who are unable to physically attend the orientation sessions. Students confirmed the orientation process during the interview sessions, and added that course tutors in their first contact sessions demonstrate the use of the web portal to access the requisite course material. There are also arrangements in place for transferred students to prepare them for joining ASU and inform them about the complete transferring process and the number of transferred credits. Notwithstanding the above, the Panel suggests that students might benefit from a specialized induction programme delivered by the Accounting Department. The Panel appreciates the arrangements in place for the students orientation programme.

- 3.14 At-risk students are defined as those with accumulative GPA of less than 70%. According to the ASU's student at risk policy, the students should be monitored before their GPA reaches 70%. These students are prevented from registering online and are compelled to seek academic advice. The academic advisor has access to individual student record on the SIS and a form has to be filled. An action plan is then developed by the student under the supervision of the advisor in order to identify the challenges faced by the student and the ways to address these. The advisor then meets with the student on frequent bases and keeps a record of the progress made, and the results of the discussion. Moreover, the Panel learned during interviews that students are made aware of staff office hours, which are posted on the staff office doors and that they meet with their advisors on regular bases during the semester; in particular during the registration time. During interview sessions, students confirmed that these meetings have helped them in better organising their study plan. The Panel appreciates the mechanism in place to support at-risk students.
- 3.15 Students participate in visits to organizations in the Kingdom of Bahrain in order to learn about the accounting and finance discipline. The Panel acknowledges the annual 'Jobs Fair' day conducted by the Deanship of Student Affairs where students are exposed to potential employers. Moreover, a number of activities are arranged for students and they utilize the recreation facilities on campus with allocated time for female and male students. There is evidence of students' participation on community services in Bahrain with professional non-governmental organizations on events that are relevant to the accounting and finance field. The Panel notes the different activities attended by students and encourages the College to extend agreements with other professional organizations for providing more practical experiences for all MAF students. Other physical environments including the library space with proper seating arrangements, cafeteria, computer laboratories, Wi-Fi access, LED monitors all are supporting the students learning environment. The Panel acknowledges the arrangements in place to enrich the students' learning experience.
- 3.16 In coming to its conclusion regarding the Efficiency of the Programme, the Panel notes, *with appreciation*, the following:
- There are clearly stated and transparent admission policy and procedure for the newly admitted and transferred students.

- There are clear lines of responsibility and accountability embedded in the department structure and processes that encourages students' involvements.
- The academic staff members are professional and committed to the successful delivery of relevant research in a collaborative manner.
- A well-functioning induction process is in place for the newly appointed staff members.
- Rigours policies and procedures are in place to ensure the security of the learners' records and accuracy of results.
- ASU has good facilities to support the students' learning experiences.
- Appropriate support is provided to the students by the library, IT unit and the Social Support Centre.
- There is a well-organized students' orientation programme that is conducted to inform and prepare new and transferred students.
- Effective mechanism is in place to identify and provide academic support for at-risk students.

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

- revise the teaching load model used for faculty members, especially those in their first year at ASU
- expedite the implementation of the newly-developed staff promotion policy to ensure a high retention rate
- establish a comprehensive resource tracking system to track resource usage by students and staff and utilise the outcomes to support decision-making.

3.18 **Judgement**

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

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 The MAF programme specifications document states the graduate attributes and these are mapped to the programme aims, which in turn are mapped to the programme ILOs. During interviews with the programme team, the Panel learned that an assessment of the perception of the employers of the programme has been collected as well. However, this remains very limited as it does not provide any insight on the degree of achieving the set graduate attributes. The Panel studied the provided documents, however the Panel found no clear evidence in the course files of how the assessment tools used reliably measure the achievement of graduate attributes or how the programme team ensures the achievement of these attributes at the time of graduation. The Panel recommends that reliable assessment tools be used to assess the level of achievement of the graduate attributes consistently.
- 4.2 There is evidence that the College, and in particular the Accounting Department, benchmarks its programme with local, regional, and international programmes and standards. However, the Panel notes that only in the case of the Hashemite University is there an active involvement in verifying the standards of the MAF programme. During the site visit, the Panel learned from the programme team that there has been more than one visit by external reviewers for the programme whom suggested changes to be implemented to improve the MAF programme. Many of these suggestions have been adopted in the beginning of the 2013-2014 academic year. The Panel studied the documentations provided and notes that these activities are more of aligning the programme to resemble that of another institution used for benchmarking. However, the Panel is of the view that benchmarking should not be restricted only to this. Hence, benchmarking should be expanded to include benchmarking of assessment tools and graduates achievements. Moreover, the Panel found no evidence of formalising partnership agreements with all institutions the College benchmarks its programme with. In addition, it is not clear how the outcomes of the benchmarking are embedded formally and systematically into the periodic programme reviews to improve the programme academic standards. The Panel recommends that the College carry out a comprehensive formal benchmarking that covers all the key elements of the programme including assessment tools and mechanisms and graduates achievements.
- 4.3 ASU has a clearly stated assessment policy which is communicated well to students and faculty members and there is evidence of attempts to revise this policy. The Panel notes the departments' effort to ensure the implementation of the policy through ensuring that the students' grade distribution is approved by the HoD and

the Dean before these are published. Nonetheless, the Panel notes that the external moderation was not applied consistently across all courses. The Panel found several examinations where the external reviewer did not have an input on. During interview sessions, the Panel was informed that the external moderation has been introduced recently on samples of courses only. Moreover, in many examinations the internal reviewer appeared to be a mechanical process of approving the proposed examination with no input. The Panel encourages the Department to ensure that the monitoring of the application of the assessment policy goes beyond the mechanical application, as the objective of having policies is to enable the programme to achieve the set goals and ensure consistency across all courses.

- 4.4 ASU's Assessment Policy calls for the assessment tools used in a course to be linked to the course ILOs. This is clearly indicated in course files. ASU states that internal and external reviews of the assessment tools are utilised to ensure that the assessment is aligned appropriately to the course ILOs. Nonetheless, the Panel is concerned about the effectiveness of these internal and external processes. The Panel found evidence in the course files indicating that the level of alignment between assessment and outcomes is not clearly or uniformly applied across all courses. In addition, the range of assessment tasks used within the provided samples of course files is not sufficiently wide to accommodate the different forms of learning outcomes to be achieved by the MAF students. The Panel recommends that the College review the effectiveness of the measures currently employed to ensure alignment of assessment with the ILOs and develop a more robust mechanism that ensures the consistency and appropriateness of these mappings.
- 4.5 There is an implemented policy for internal moderation for the MAF programme. During interview sessions, the programme team emphasized that internal moderation for the midterm and final examinations is in place to ensure that assessments are measuring the targeted ILOs, the examination paper is appropriate for a Master level and mark distribution is appropriate. However, as stated earlier, the Panel is concerned about the consistent implementation of this policy and its effectiveness within the MAF programme. The Panel found evidence from the course files that internal examiners have not reviewed all final examinations and that the process is not applied uniformly. Moreover, the Panel is of the view that the role of internal moderation should be expanded to include the evaluation of the effectiveness of assessment instruments other than examinations. The Panel also has concerns about the quality of the feedback received from the internal moderation where in a number of cases, limited comments were provided by the internal moderator. Moreover, the Panel found that in a number of cases, the difficulty and the content of the final examinations were inadequate for a Master programme and this was not noted by the internal examiner. The Panel recommends that the College

monitor the process to ensure that the internal moderation is implemented effectively.

- 4.6 There is an external moderation process in place for the MAF programme. The final examination papers are sent before the examination time to Yarmouk University in Jordan, where external review process is conducted. The external review process should ensure that the questions are linked to the intended learning outcomes and are appropriate for the level of the programme. The University has also invited several experts to review the course specifications and the level of examinations and its alignment to measure the ILOs. During the site visit, the Panel found from the course files that the external review process, as evident by the comments of the external examiners, had more value to assessing and in some instances improving the quality of the examination. However, not all examinations were reviewed by an external examiner which denotes inconsistencies within the process. The Panel recommends that the College develop a proper mechanism to monitor the implementation of external moderation process to ensure consistency.
- 4.7 The Panel examined a range of students assessed work and noted that in many instances the difficulty and the content of the final examinations is inadequate for the MAF programme. In some instances, the level of achievement as expressed in the samples of student's assessed course work is similar to those of an undergraduate level and is not appropriate for a programme at a Masters level. Moreover, there is minimal differentiation in the examination question papers of some of the samples provided. The Panel recommends that the College differentiate the level of assessment and students' work and ensure that these are appropriate for a postgraduate programme.
- 4.8 The SER states that the Department assess the level of achievement of its graduates through evaluating graduates grade distribution and level of alumni and employers' satisfaction. However, the latter is not sought systematically. Alumni and employers interviewed during the site visit expressed their satisfaction with the programme. However, the graduates, most of who were employed during their studies, continued in the same career. Interviewed alumni, though praising the programme, did not indicate any significant impact the programme had on their careers. Most mentioned their intent to continue doctoral studies or to use their Master's degree as a mean to enter academia. The discussion with the alumni suggests that their level of achievement relied heavily on their independent efforts rather the attending the programme. The programme claims to prepare the students for professional careers in the field. One of the best measures of success in accounting or finance is obtaining a professional qualification such as Chartered Financial Analyst (CFA) or Certified Financial Planning Certificate (CFP) certificates. There is no evidence that the programme attempted to help achieve this objective. The Panel recommends that the

College develop a mechanism to benchmark the performance of the MAF graduates against similar MAF programmes in all facets of the programme. Moreover, the Panel notes that whilst the programme follows the American credit system, the pass grade is at 60% score (Grade D) which is considered low for a Master programme and is not a common practice in similar programmes following the American system. The Panel recommends that, in its benchmarking activities, the College benchmark its course and accumulative grades and pass rates in comparison with those of similar local, regional and international institutions.

- 4.9 The Panel studied the cohort analysis provided and notes that the graduation ratio, retention rate and progression rates for the programme are within an acceptable range. However, the Panel notes that the percentage of students exceeding the maximum allowed time for the programme is at 20% of all programme graduates, which is on the high end of any exceptional procedure. The Panel understands that in some exceptional circumstances it is accepted to extend the duration beyond the stated maximum period. However, the Panel emphasizes the importance of not deviating from the exceptional nature of the decision to making this a common practice. The Panel also notes that the number of admitted students to the programme is low since it started in the year 2007. The Panel recommends that the College look into the reasons behind the low intake of the programme over the last years.
- 4.10 The dissertation is an integral part of the MAF programme and worth six credits from the total programme credits. There are written policy and guidelines for the assessment of students' dissertation that stipulate the steps and arrangements to be implemented. The Department assigns a supervisor to supervise the student until the publication of the dissertation. The Department form an examination committee to examine the submitted dissertation. The arrangements for the assessment of the dissertation involve an internal examiner, an external examiner and the supervisor. From interviews with external examiners, the Panel received confirmation of the rigorous approach taken to provide feedback to students to improve their dissertation. The Panel appreciates the effective policies and procedures in place for the supervision of the MAF theses. A plagiarism policy also exists along with the installation of the 'TurnItIn' plagiarism detection software. This task is performed within the library where the thesis is submitted to identify any plagiarism incidents within the thesis. Interviews with staff members indicated that all student written work was now required to be run through 'TurnItIn' prior to submission. The effectiveness of the software is endorsed as a mechanism teaching students to avoid plagiarism. The Panel appreciates the arrangements in place for the dissertation and its impact on enhancing graduates achievements.

- 4.11 There is an Advisory Board for the programme that was restructured in 2013–2014 with a well-defined terms of reference that organizes the board meetings, objectives and other relative information. Previously the College had an advisory board that served all programmes offered in the College. During interviews with the programme team, the Panel learned that the Advisory Board meets regularly and provides effective feedback on the programme. The composition of the Board offers a fair spread of industry input along with faculty representation. There is also evidence of terms and conditions. The Panel met with representatives from the Advisory Board whom expressed a high interest in the programme. The Panel appreciates the involvement of the Board especially in commending the importance of professional examinations and bodies that graduates would be encouraged to join and the active role of the Board in improving the programme.
- 4.12 During the site visit, the Panel met with four employers and four alumni all of whom expressed satisfaction with the programme. Interviewed employers indicated that the students are very competent in terms of analytical, communication, and leadership skills. In addition, the Panel studied evidence provided in the form of employer survey results. The employers' feedback was positive and in general, they expressed their satisfaction with employing MAF graduates. The Panel however, notes the low response of the graduates' survey. These low numbers of response do not provide statistically sound results to prove graduates satisfaction with the programme. Given the limited number of graduates, the Panel encourages the College to improve the mechanism of communicating with its alumni and of conducting the graduate's survey to ensure it is valid and reliable.
- 4.13 In coming to its conclusion regarding the Academic Standards of the Graduates, the Panel notes, *with appreciation*, the following:
- There are effective policies and procedures in place for the supervision of the MAF theses.
 - There is an Active programme Advisory Board with clear terms of reference that participates effectively in improving the programme and its outcomes.
- 4.14 In terms of improvement, the Panel **recommends** that the College should:
- develop reliable assessment tools to assess the level of achievement of the graduate attributes consistently
 - carry out a comprehensive formal and periodic benchmarking that covers all programme key elements such as assessment tools and students achievements
 - review and develop a more robust measures to ensure the consistency and sustainability of the alignment between learning outcomes and assessments at both programme and course levels

- develop a proper mechanism to monitor the consistent implementation of the internal and external moderation processes and evaluate their effectiveness
- differentiate the level of assessment and students' work and ensure that these are appropriate for a postgraduate programme
- investigate the reasons behind the low intake of the programme over the last years.

4.15 Judgement

On balance, the Panel concludes that the programme **does not satisfy** the Indicator on **Academic Standards of the Graduates**.

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 ASU management system comprises a range of policies and procedures that are mainly included in the recently developed Quality Assurance Manual to provide a 'one-stop shop'. Examples of existing policies and procedures include the Teaching and Learning and Assessment Strategy, Assessment and Feedback Policy, Staff Development Policy, Academic Staff Promotion Policy, Students at-Risk Policy and Programme Review Policy. The Panel met with some academic and administrative staff, including representatives from the Department's QA Unit, who confirmed that these policies and procedures are effectively applied and well-communicated to both staff and students. During interview sessions, staff members were well-informed about these procedures and indicated their involvement in developing them. The Panel appreciates that staff members are familiar with these policies and procedures, and are involved in the development of those that are relevant to their duties.
- 5.2 The MAF Programme is managed by the Programme Coordinator. The SER states that the structure supporting the Programme Coordinator to manage the programme consists of the Department Council, Programme and Curriculum Review Committee, Examination Committee, Course Coordinators, and the Student Council, which has representation in all departmental meetings. Various venues such as University, College and Department Council meetings are utilised to ensure that the responsibilities of all members involved in the delivery of the programme are executed in an effective manner. The Panel appreciates that the MAF programme is managed in a manner that demonstrates effective and responsible leadership.
- 5.3 The Quality Assurance and Accreditation Centre (QAAC) has an overall responsibility for ensuring that the programme adheres to the requirements of the ASU's quality assurance system. The SER demonstrates a number of ways in which the Department ensures that the quality management system in relation to the MAF programme is monitored and evaluated. The quality assurance policy is operationalized at the college and departmental levels *via* the college and departmental QA units, which are overseen by a university-wide QA coordinating group consisting of the QAAC director and the college QA coordinators, among others. For example, the responsibility of the departmental QA Unit is to ensure that programme and course aims and learning outcomes are appropriately aligned with the assessment methods. In addition, the programme is evaluated annually within the Department and through a formal review in four year intervals by the Programme and Curriculum Review Committee to assess their effectiveness and

relevance. The Panel acknowledges that the quality assurance management system is clearly specified, implemented, monitored, and evaluated across the College. The Panel advises, however, that the Department develop a clear mechanism of closing the loop to fully benefit from all the data and information available as a result of the quality assurance activities. Particularly, the quality of the programme delivery could benefit from having a clear process by which findings from assessment and moderation processes are reflected in changes introduced to the assessment process.

- 5.4 One of the primary objectives of the QAAC is to inculcate a quality culture among both academic and administrative staff. The Panel was provided with evidence on the QAAC conducting regular events and workshops to acquaint staff with best practice approaches in teaching and learning and inviting facilitators from other higher education institutions in Bahrain to exchange good practices. Policies and procedures relating to quality assurance are made available on the university intranet for easy access by staff. Both academic and support staff interviewed showed a clear understanding of the quality management arrangements and their role in ensuring the quality of the provision. The Panel appreciates the commitment of the faculty to the quality assurance of the programme even with the high teaching and administrative load.
- 5.5 The Self-Evaluation Report states that ASU has a laid down procedure for the development of new programmes which includes 'informal benchmarking, market research and feedback from academic experts'. There is also an acknowledgement in the SER that the procedure needs to include a 'more systematic engagement with a wider range of internal and external stakeholder groups during the development of new programmes'. In terms of the procedure, proposals for introducing new programmes are, in the first instance, considered internally by the Programme and Curriculum Review Committee, after which these are subjected to the college and university approval processes, and then submitted for licencing by the Higher Education Council. The Panel found that no new programmes have been introduced recently. The Panel is satisfied that the procedure ASU has put in place for the development and approval of new programmes is adequate.
- 5.6 The SER states that at the end of each academic year, an internal self-evaluation report for the MAF programme that includes recommendations for the improvement of the programme and courses is developed and submitted to the QACC. The SER demonstrates a number of ways in which the Department reviews and evaluates the MAF programme. These include regular course evaluation reports, student feedback, student satisfaction surveys, alumni and employer surveys, regular departmental council and programme team meetings, external examination and moderation, and a functioning programme Advisory Board. During interview sessions, the faculty members explained the mechanism in place to revise the course specifications, and

the cycle to approve the suggestions and changes to the courses. The cycle involves the Programme Coordinator and the Department Council to approve the changes to the course and align it to programme aims and ILOs. The Panel met with students and alumni who confirmed that they were able to provide feedback on various aspects relating to the quality of the provision. The academic staff also confirmed that the process of students' evaluation has led to many improvements in the teaching of specific courses. The Panel notes the annual programme review, and encourages the Department to develop a clear follow-up mechanism for ensuring that recommended enhancements are implemented. Moreover, the Panel encourages the Department to revise the programme review mechanism to align its procedure tightly with the ASU curriculum change procedures as specified in the Quality Assurance Manual.

- 5.7 The SER states that in terms of ASU Programme Review Policy, all programmes undergo a comprehensive review in regular cycles of four years. The review process requires the Programme and Curriculum Review Committee to collect feedback from teaching staff, students and other stakeholders such as employers and alumni of every batch to ascertain the programme relevance and currency, and assure that the PILOs are aligned to the college vision and mission. The Panel was informed during the interviews that the last periodic review was conducted in the 2013-2014 academic year in preparation for this external review. The review conducted, the Panel noted, has led to major improvements in the curriculum and programme specifications. The Panel appreciates the frequency and tenacity with which the MAF programme is reviewed.
- 5.8 ASU collects regular course evaluations and student feedback near the end of every semester. In addition, the Panel was provided with evidence of surveys conducted recently to seek feedback from employers and alumni. However, these are not conducted regularly. Moreover, because of the small number of alumni responses, the collected data is limited. During interview sessions, the Panel was informed that some of the notable findings from recent surveys have been employers' perception that ASU graduates generally lack good writing and computer skills and also exhibit unsatisfactory problem-solving skills, but show a high propensity to learn on the job. The Panel was informed that actions have been taken in terms of curriculum and course reviews to address these shortcomings. However, the Panel did not see evidence of a formal way that is executed systematically to collect and act upon stakeholders' feedback. The Panel recommends that the College adopt more robust procedures to collect, analyse and respond to stakeholder surveys, and provide timely feedback to the stakeholders on actions taken to address the identified issues.
- 5.9 ASU has a Staff Development Centre which oversees the professional development of academic staff and is responsible for evaluating the effectiveness of staff training

programmes. In addition, there is an Academic Staff Development Policy that stipulates the basis for an academic staff development budget and also specifies some development initiatives and activities that are supported as part of academic staff professional development. These include providing financial assistance for conference attendance and financial support and release time for academic staff to upgrade their qualifications or undertake other scholarly activity. During the site visit, the Panel visited the Staff Development Centre. The Panel learned that the Centre ensures that continuous development for faculty members is in place. This is achieved through, annual workshops, participation in professional training, and signing memorandum of understanding with professional bodies. The Centre keeps electronic records for every faculty member who attended professional development activities, and trainings. The Staff Development Policy is translated to a yearly plan with allocated budget. A number of the interviewed academic staff confirmed that they have benefited from the staff development programme. The Panel acknowledges the arrangements in place to provide professional development opportunities for faculty members. The appraisal system used also includes a section on the staff training needs. However, the Panel did not see evidence of a formal process to link the professional development needs of academic staff to the actual activities conducted. The Panel recommends that the College develop and implement a formal mechanism to link the annual performance review process to the professional development activities attended by individual staff members.

- 5.10 The Department relies on internal and external stakeholders to gather intelligence about the local labour market, one of which is the personal experience of its part-time staff members and the external members of the programme Advisory Board, many of whom have several years of experience in the local labour market. In addition, ASU has links through employers and its alumni to market intelligence. However, the Panel was not provided with evidence of a systematic scoping of the labour market. The Panel recommends that the College develop and implement a formal mechanism for the contentious scoping of the labour market needs to ensure that the programme is up-to-date and serves a market need.
- 5.11 In coming to its conclusion regarding the Effectiveness of Quality Management and Assurance, the Panel notes, *with appreciation*, the following:
- There is a set of defined policies and procedures that staff members are well informed of and are involved in the development of those that are relevant to their duties.
 - The MAF programme is managed in a way that demonstrates effective and responsible leadership.
 - Both academic and support staff have good knowledge and understanding of the quality assurance system used and are committed to ensuring the quality of delivery of the MAF programme.

- There is an effective programme review system that has led to major improvements in the curriculum.

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

- adopt more robust procedures to collect, analyse and respond to stakeholder surveys, and provide timely feedback to the stakeholders on actions taken to address the identified issues
- develop and implement a formal mechanism to link the annual performance review process to the professional development activities attended by individual staff members
- regularly scope the market through a systematic mechanism.

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 limited confidence in the Master in Accounting and Finance of the College of Administrative Sciences offered by the Applied Science University.