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Directorate of Higher Education

Reviews

Programme Follow-Up Visit Report

Master in Accounting and Finance

College of Administrative Sciences

Applied Science University

Kingdom of Bahrain

First Follow-up Visit Date: 11-12 January 2017

Review Date: 26-28 May 2014

HC038-C2-F009

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The Programme Follow-up Visit Overview

The follow-up visit for academic programmes conducted by the Directorate of Higher Education Reviews (DHR) of the Education & Training Quality Authority (BQA) in the Kingdom of Bahrain is part of a cycle of continuing quality assurance review, reporting and improvement.

The follow-up visit applies to all programmes that have been reviewed using the Programmes-within-College Reviews Framework, and received a judgement of 'limited confidence' or 'no confidence'.

This Report provides an account of the follow-up process and findings of the follow-up panel (the Panel), whereby the Master in Accounting and Finance (MAF), at Applied Science University (ASU) was revisited on 11-12 January 2017 to assess its progress, in line with the published Programmes-within-College Reviews Framework and the BQA regulations.

A. Aims of the Follow-up Visit

- (i) Assess the progress made against the recommendations highlighted in the review report (in accordance with the four BQA Indicators) of ASU's MAF since the programme was reviewed on 26-28 May 2014.
- (ii) Provide further information and support for the continuous improvement of academic standards and quality enhancement of higher education provision, specifically within the MAF programme at ASU, and for higher education provision within the Kingdom of Bahrain, as a whole.

B. Background

The review of the MAF programme, at ASU in the Kingdom of Bahrain was conducted by the DHR of the BQA on 26-28 May 2014.

The overall judgement of the review panel for the MAF programme of ASU was that of '**Limited confidence**'. Consequently, the follow-up process incorporated the review of the evidence presented by ASU to the DHR, the improvement plan, the progress report and its supporting materials, and the documents submitted during the follow-up site visit and those extracted from the interview sessions.

The external review panel's judgement on the ASU's MAF programme for each Indicator was as follows:

Indicator 1: The learning programme; '**satisfied**'

Indicator 2: Efficiency of the programme; '**satisfied**'

Indicator 3: Academic standards of the graduates; '**not satisfied**'

Indicator 4: Effectiveness of quality management and assurance '**satisfied**'

The follow-up visit was conducted by a panel consisting of two members. This follow-up visit focused on assessing how the institution addressed the recommendations of the report of the review conducted on 26-28 May 2014. For each recommendation given under the four Indicators, the Panel judged whether the recommendation is 'fully addressed', 'partially addressed', or 'not addressed' using the rubric in Appendix 1. An overall judgement of 'good progress', 'adequate progress' or 'inadequate progress' is given based on the rubric provided in Appendix 2.

C. Overview of the Master in Accounting and Finance.

The MAF programme was introduced within the programmes offered by the Department of Accounting and Finance (the Department) in the College of Administrative Sciences (the College) of ASU, for the first time in the summer of the academic year 2007-2008, where nine students were admitted to the programme. The programme is taught in Arabic. A number of revisions were conducted to the programme as a result of the internal reviews implemented by the College, the most recent of which was in preparation for this follow-up visit.

The Department recruits 15 academic staff members, five of whom contribute to the delivery of the programme. The progress report submitted by the College also indicates that there have been 21 students enrolled in the programme within the academic year 2015-2016.

1. Indicator 1: The Learning Programme

This section evaluates the extent to which the MAF programme of ASU, has addressed the recommendations outlined in the programme review report of May 2014, under Indicator 1: The learning programme; and as a consequence provides a judgment regarding the level of implementation of each recommendation for this Indicator as outlined in Appendix 1 of this Report.

Recommendation 1.1: *Revise the maximum workload for students and reduce it to an appropriate limit.*

Judgement: *Partially Addressed*

This recommendation was outlined in BQA's review report of May 2014 because the programme's academic plan required students to study 12 credit hours within each semester, and six hours within the summer session, which is considered a high workload for the students, as most of the students enrolled in the programme are employed in a full-time job. The progress report indicates that, on the basis of the above recommendation, the Programmes Review and Development Committee of the Department of Accounting and Finance has carried out a benchmarking exercise with similar programmes offered by six regional and international universities. As a result, the Committee recommended adjusting and reducing the maximum students' workload to three courses, at the rate of nine credit hours, for each semester. The change was approved by the Department Council, and by the Programme Review and Development Committee of the College, and the College Council. The Panel studied the benchmarking report and noted that it does not reflect the conclusion made by the Programmes Review and Development Committee. Moreover, the Panel was not provided with clear explanations indicating the bases on which the revision of the students' workload has been made, or whether the programme team has revised the workload while taking into account the needs and nature of the students enrolled in the programme. In addition, it became evident from students' interviews conducted during the follow-up visit that registering for a maximum of three courses per semester is a system pursued in the programme for some time, although this is not approved by the University Council, as stipulated by the university's internal regulations.

The Panel acknowledges the college's efforts in addressing the above recommendation. However, the Panel recommends that the College should take into account the nature of students enrolled in the programme and adopt a more systematic method to determine the maximum student's workload

Recommendation 1.2: *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*

Judgement: *Fully Addressed*

To address this recommendation, the College has benchmarked the programme's courses with other courses of similar programmes. This benchmarking exercise included course specifications, topics covered, and the adopted resources. Course specifications have also been subjected to the scrutiny of the programme's external reviewer and as a result, these specifications were revised and further developed. During the follow-up visit, interviewed programme team and faculty members emphasised that the Programme Review and Development Committee has incorporated the requirements of some of the professional bodies' qualifications in the MFA curriculum. For example, the Management Accounting course (ACF611) incorporates some of the requirements of the Certified Management Accountant (CMA), and the requirements of the Certified Professional Accountant (CPA) is imbedded within the Advanced Moderation course (ACF621). The Committee has also communicated with university library to provide the necessary professional references. The Panel verified the approval of the updated course specifications from all stakeholders, including the programme's Advisory Board and the College Council.

The Panel examined the course specifications provided, and compared the syllabus of some of the courses offered in the previous semesters with the syllabus offered during the first semester of the academic year 2016-2017. The Panel notes that there is evidence that the course specifications have been further developed to enhance the depth of the practical courses and facilitate the inclusion of the requirements of specific professional bodies' certificates. From interviews conducted with students and members of the Advisory Board, the Panel confirmed the practical use of the requirements of the professional certificates in developing the educational materials used for the delivery of courses. This has resulted in the programme being accredited by the Association of Chartered Certified Accountants (ACCA), and the exemption of the programme's graduates from six courses of the ACCA examinations, out of 14 courses. The Panel is satisfied with the progress achieved by the College in addressing this recommendation.

Recommendation 1.3: Investigate ways to incorporate independent learning in the curriculum through the usage the available e-learning platform

Judgement: Fully Addressed

The progress report states that to address this recommendation, the Programme Review and Development Committee has incorporated the unitisation of the e-learning platform (Moodle) into the updated course specifications. The College has also incorporated additional activities on the e-learning platform. Evidence provided indicates that online learning resources, such as those available on 'YouTube', are now available on the 'Moodle' platform.

During the follow-up visit, the Panel visited the e-learning centre, where a demo of the utilisation of the available e-learning platform by students and faculty illustrated how it is used as a mean of communication and a platform for discussing different topics within the courses offered by the programme. As an example, the Panel was provided with an opportunity to examine the materials related to the Scientific Research Methodologies for Accounting and Financing course (ACF661), and the topics covered. Students interviewed during the follow-up visit indicated that they have benefited from the inclusion of modern learning methods, which helps them to absorb the educational materials and use them in various courses. During interview sessions, faculty members emphasised the progress in the students' performance and their enthusiasm for utilising these learning methodologies. Statistics on the usage of 'Moodle', submitted by the College, also confirm that students use the platform effectively. Hence, the Panel is of the view that the College has addressed this recommendation.

Recommendation 1.4: Revise the current grade distribution policy and develop more flexible policy that takes into consideration the course level and nature.

Judgement: Partially Addressed

To address this recommendation, the progress report indicates that a more flexible grade distribution system has been adopted. The percentage of the mid-term examination's grade has been reduced from 30% to 20% for all courses, while the percentage of class works has raised from 30% to 40% in 11 out of the total 14 courses and to 50% in the other three courses. These changes have been approved by the College Council and are implemented since the first semester of the academic year 2016-2017.

The Panel examined the course files provided during the follow-up visit and noted the application of the new grade distribution within the courses taught since the approval of the new system. However, the Panel did not find a clear basis for the new

distribution of grades. During the follow-up visit's interview sessions, the programme team and faculty members referred to their reliance on the results of benchmarking the programme with similar programmes offered by regional and international institutions, as well as their professional judgment. However, the Panel did not find a reflection of the revision and the variance of grades among the courses within the benchmarking report. The Panel is of the view that it would be useful to have a more systematic approach to determine the distribution of grades in the courses and to refer to clear justifications that go beyond the professional judgments for the proposed changes. Thus, although actions exist to fulfil the recommendation, they are partial.

2. Indicator 2: Efficiency of the Programme

This section evaluates the extent to which the MAF programme of ASU, has addressed the recommendations outlined in the programme review report of May 2014, under Indicator 2: Efficiency of the programme; and as a consequence provides a judgment regarding the level of implementation of each recommendation for this Indicator as outlined in Appendix 1 of this Report.

Recommendation 2.1: Revise the teaching load model used for faculty members, especially those in their first year at ASU

Judgement: *Not Addressed*

The progress report indicates that ASU adopts the upper limit of the teaching load model set out in the academic regulation of the Higher Education Council of the Kingdom of Bahrain, to be the workload assigned to all faculty members. The University, therefore, did not find it necessary to review and revise the distribution system of the teaching load for the academic staff members, including members who are in their first year of work at ASU. During the follow-up visit, the programme, college and university's management team emphasised that, when distributing the teaching load, the Department considers assigning each faculty member to courses that are in one area of knowledge, and takes into account the schedule and time of lectures. However, the Panel is deeply concerned by this approach, as teaching postgraduate courses requires keeping pace with the specialization and developing new teaching methods, which is difficult to implement under the commitment of all members of the academic staff, including the new ones, to the maximum extent of the teaching load model. The exemption of the Dean and the Head of the Department (HoD) from only one course, even if he/she is recently recruited at ASU, is not aligned with the current requirements of the College, especially in the light of its continuing need to develop its academic programmes, policies and the existing procedures. Hence, the Panel is of the view that this recommendation has not been addressed.

Recommendation 2.2: Expedite the implementation of the newly-developed staff promotion policy to ensure a high retention rate

Judgement: *Partially Addressed*

The University has a formal policy for academic promotions; it has been revised and approved by its Board of Trustees in December 2015. This policy clearly stipulates the requirements for faculty members to be promoted from Assistant Professor to Associate Professor and from Associate Professor to Professor and the procedures to be followed at the department, college and university levels. Interviewed staff were

well aware of these requirements and procedures. The Panel was provided with evidence of the promotion of one academic staff member, which took place in February 2015. During interview sessions, the Panel was informed that the Deanship of Research, in collaboration with the Department of Faculty Development, as part of its efforts aimed at supporting the academic staff in this regard, has organised a series of workshops to enrich faculty's scientific research activities and outcomes. Furthermore, seminars are held at the department level to discuss the current research activities of the faculty. The Panel was informed that these activities are expected to enable faculty members to meet promotion requirements, in particular with regard to research, as it is identified by the institution to be the most challenging part of the requirements stated in the academic promotions policy. However, at the time of the follow-up visit, there was no evidence that any new academic staff has applied for the promotion. The Panel acknowledges the efforts of the College and urges it to explore more effective ways of supporting its faculty.

Recommendation 2.3: *Establish a comprehensive resource tracking system to track resource usage by students and staff and utilise the outcomes to support decision-making.*

Judgement: *Not Addressed*

The progress report indicates that the IT Department at ASU is responsible for tracking available resources and for providing the programme with reports needed for decision-making. The Panel was provided with evidence of separate reports produced on the utilisation of the library resources and 'Moodle', and minutes of meetings of departmental discussions of these outcomes. Nonetheless, despite the efforts made to obtain these reports, the Panel was not provided with evidence indicating that they are utilised collectively to support decision-making at a more holistic level, as recommended in the BQA's 2014, review report.

Accordingly, the Panel is of the view that this recommendation is not addressed and recommends that the College should establish a comprehensive tracking system to evaluate resources and use them more comprehensively.

3. Indicator 3: Academic standards of the graduates

This section evaluates the extent to which the MAF programme of ASU, has addressed the recommendations outlined in the programme review report of May 2014, under Indicator 3: Academic standards of the graduates; and as a consequence provides a judgment regarding the level of implementation of each recommendation for this Indicator as outlined in Appendix 1 of this Report.

Recommendation 3.1: Develop reliable assessment tools to assess the level of achievement of the graduate attributes consistently

Judgement: Partially Addressed

The MAF programme specification includes clearly stated graduate attributes that the programme seeks to achieve, and these are imbedded within the Programme Intended Learning Outcomes (PILOs). The programme specification also stipulates the teaching and learning, and assessment methods used to deliver and assess these outcomes. Moreover, the progress report indicates that the programme team has reviewed the course specifications; to ensure that teaching and learning, and assessment methods are appropriate for achieving the PILOs, and thus the graduate attributes.

The Panel examined the evidence provided, including the recent specifications of the programme and its courses and the benchmarking report, and found evidence of improvement in the adopted teaching and learning methods and assessment tools that further support the achievement of the intended graduate attributes, which is confirmed in the programme external reviewer's report. However, the Panel found that the College do not measure the extent to which the Course Intended Learning Outcomes (CILOs) are achieved after marking the students' work, and therefore it is not possible to determine the level of achievement of the CILOs and thus of the PILOs. During the follow-up visit, the Panel was informed that the College has recently adopted a mechanism to address this issue, which has been tested and reported on for two courses (ACF641, ACF621) during the last semester. The mechanism used appears to be suitable for measuring the extent to which the PILOs are achieved, and thus the graduate attributes. Furthermore, the Panel was informed that the College is intending to apply this mechanism for all the programme's courses from the second semester of the academic year 2016-2017.

The Panel acknowledges the progress achieved in addressing this recommendation and recommends that the College should proceed with its plan of expanding its mechanism for assessing the achievement level of the CILOs for all courses and utilise the outcomes to ensure that graduates have the intended attributes.

Recommendation 3.2: *Carry out a comprehensive formal and periodic benchmarking that covers all programme key elements such as assessment tools and students achievements*

Judgement: *Not Addressed*

To address this recommendation, the progress report indicates that the College has benchmarked the programme with six similar programmes offered at regional and local universities, and the results of the benchmarking exercises were employed to update the programme and course specifications. However, the results of the benchmarking exercise were not clearly used to evaluate and develop the mechanisms of assessment or students achievement. The progress report also noted the programme's reliance on external examiners (all selected from one university) to assess the level of students achievement, which relies primarily on the personal experience of the external examiners, and is not supported by objective evidence as is the case with formal benchmarking exercises.

The Panel also did not find a common and clear understanding among the interviewed programme team and the faculty about benchmarking activities that go beyond benchmarking programme's inputs and curriculum, to reach the outputs and results of the programme. Moreover, the benchmarking report provided to the Panel refers to similarities in the aims, course specifications, admission requirements and passing grade requirements. During the interview sessions, the Panel was informed that no results or outcomes were benchmarked because the corresponding data was not accessible by the programme team. Furthermore, the Panel is concerned that the programme team did not conduct a serious benchmarking of its grade requirements to pass a course. In addition, the system adopted by ASU for calculating the cumulative grade point average was not benchmarked with local, regional and international higher education institutions that adopt the credit hours system, but rather ASU was selective in the selection of the institutions with which it benchmarked its grading system. Therefore, the Panel concludes that this recommendation has not been addressed and recommends that the scope of the benchmarking should be broadened to include assessment tools, student achievements, courses' pass grades requirements, and the cumulative grade point average.

Recommendation 3.3: 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

Judgement: Partially Addressed

To address this recommendation, the progress report indicates that the Programme Review and Development Committee, based on the results of the benchmarking exercise, has reviewed and developed the course specifications, including the assessment methods and their alignment with the CILOs. The revised specifications were scrutinised by the programme's external reviewer. On the basis of that review, updated specifications were adopted and applied from the first semester of the current academic year (2016-2017), and their appropriateness and effectiveness are yet to be assessed. In addition, the revised University Assessment and Feedback Policy clearly emphasises that the process of internal and external moderation of all assessment tools and student work ensures the alignment between the assessment tools and the relevant learning outcomes. However, this was not reflected in the reports of some internal examiners and most external examiners, whose reports were limited to filling the checklist with the words 'yes' or 'no', included in the report template without adding useful comments, which does not give much confidence in the extent to which the learning outcomes and assessments are aligned. Moreover, it is not possible to assess the extent to which the PILOs are achieved in the absence of direct measurement of each CILO's achievement, and not just the category to which the outcome belongs. During the interview sessions, the Panel was informed that the University has conducted workshops and seminars for faculty members on teaching and learning pedagogies and assessment methods in order to develop their ability to map teaching and learning, and assessment to the learning outcomes. In addition, evidence was provided on the testing of a mechanism to measure the extent to which each CILO is achieved and to measure the extent to which the PILOs are achieved on two courses (ACF641, ACF621), and it is expected to utilise this mechanism in all courses from the next semester. Hence, the Panel is of the view that this recommendation has been partially addressed.

Recommendation 3.4: Develop a proper mechanism to monitor the consistent implementation of the internal and external moderation processes and evaluate their effectiveness

Judgement: Partially Addressed

To address this recommendation, the progress report indicates that the University has developed a comprehensive assessment policy that outlines assessment mechanisms, moderation processes and the role of the internal and external examiners. During the

follow-up visit, the Panel found that the mid-term and final examinations are assessed by internal examiners who are appointed by the HoD, while external examiners, who are selected from Yarmouk University only based on the Memorandum of Understanding agreement signed by the two universities, review the final examinations' papers only. Moreover, the Panel did not find evidence that internal moderation is being extended to include other assessment tools. Furthermore, the Panel found no evidence that the effectiveness of the internal or external moderation is being assessed. During the interview sessions, the Panel was informed that the College encourages internal and external examiners to express their comments and critical observations. However, the reports of internal and external examiners submitted to the Panel indicate that some of the examiners provide useful feedback, while many do not. After further inquiries, the Panel was informed that, on many occasions, internal examiners tend to provide oral responses to their colleagues who benefit from them in improving the examination papers, although these responses are not documented. Therefore, in the absence of documented tracking evidence, the rigour and effectiveness of the internal and external moderation process implemented by the College cannot be confirmed. The Panel acknowledges the efforts of the College in this area, but recommends that the College should further develop its mechanisms to measure the effectiveness of the internal and external moderation processes and to extend the moderation to include other assessment tools alongside the examinations.

Recommendation 3.5: *Differentiate the level of assessment and students' work and ensure that these are appropriate for a postgraduate programme*

Judgement: *Partially Addressed*

The progress report indicates that the University has revised its Assessment and Feedback Policy to ensure that assessment tools used are appropriate for a master's degree programme, and provide proper means to differentiate students' levels. The Department also defined the criteria for assessing the level of achievement and models used for evaluating accuracy and fairness of assessment, where the Panel was provided with evidence of their activation. The programme team interviewed during the follow-up visit also noted that the internal and external moderation of assessment tools are the main means through which the College ensures that assessment tools are used at the appropriate level and that appropriate tools are in place to differentiate students' abilities. However, the Panel is of the view that in the absence of a proper assessment of the effectiveness of the moderation processes, the validity of the assessments themselves cannot be confirmed (see recommendations 3.2, 3.3, 3.4). Nonetheless, careful scrutiny of the provided course files indicates an improvement in the quality of the assessment and students work. In a number of courses, such as (ACF261) and (ACF661), assessment tools used are at a level suitable for a master's programme and facilitate distinguishing students' levels. However, in other course,

such as (ACF611), there is a need to review the level of questions and upgrade them from an undergraduate level to the postgraduate level. Moreover, moderation processes are only applied to examinations and do not cover other types of students' work. Therefore, the Panel acknowledges the college's efforts and recommends that the College should continue with improving the level and accuracy of the assessment tools and students work in all the programme courses, so that they are appropriate for a master's programme and differentiate students' levels, and measure the effectiveness of the internal and external moderation processes.

Recommendation 3.6: *Investigate the reasons behind the low intake of the programme over the last years.*

Judgement: *Partially Addressed*

The progress report indicates that the College and the Department have taken a number of actions in order to remedy the low number of students admitted to the programme. These include admitting to the programme students with degrees from outside the accounting and finance discipline, and eliminating the higher and lower limits of the remedial course taken by students who are registered from other disciplines; and thus the Scientific and Postgraduate Studies Committee is responsible for determining the nature and number of the remedial courses. As a result of these actions, the number of students admitted to the programme has increased from five in the second semester of the academic year 2015-2016, to eight in the first semester of the academic year of 2016-2017.

Although the target of increasing the number of students enrolled in the programme has been achieved, the Panel is of the view that the procedures followed by the Committee for deciding on the nature of the remedial courses and the minimum number of them, are not in line with the university's Postgraduate Studies Regulations. These regulations stipulate that the number of remedial courses shall not be less than four; however, students from disciplines outside the accounting and financial were admitted to the MAF programme subject to attending two to three remedial courses only. In discussing this with the programme team, no clear reasons were provided to the Panel. Moreover, the Panel was not provided with evidence of the basis and criteria for determining the remedial courses for each student. Therefore, the Panel recommends that the College should take appropriate procedures in line with the university's regulations regarding the conditions for admission of students from disciplines outside the disciplines of accounting and finance, and determine clear criteria for the selection of remedial courses to ensure that students admitted to the programme are suited to its nature and requirements.

4. Indicator 4: Effectiveness of quality management and assurance

This section evaluates the extent to which the MAF programme of ASU, has addressed the recommendations outlined in the programme review report of May 2014, under Indicator 4: Effectiveness of quality management and assurance; and as a consequence provides a judgment regarding the level of implementation of each recommendation for this Indicator as outlined in Appendix 1 of this Report.

Recommendation 4.1: *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*

Judgement: *Partially Addressed*

The progress report indicates that the University has reviewed and developed the questionnaires it uses to obtain feedback from various stakeholders. Through its interviews with the programme team and the university's administrative staff and evidence provided, the Panel confirmed that the questionnaires used by the Department to obtain the views of students regarding courses, teaching and learning methods are carried out regularly at the end of each semester. The Panel also learnt from the interviews that the last employers survey was distributed in the academic year 2015-2016, and the Department has analysed these surveys and reported on the findings. The Panel also was informed that an alumni survey has been prepared, however the Department and the Centre of Measurement and Evaluation are considering the introduction of a mechanism that facilitates access to the views of the alumni, because of a lack of responsiveness to such a type of surveys.

The Panel noted, from the minutes of the Advisory Board's meetings, that the Department occasionally provides feedback on changes introduced based on survey results. However, the Panel was not provided evidence of providing such feedback to students or other stakeholders. Therefore, the Panel recommends that the College should systematically and continuously survey the views of the stakeholders, and undertake an analysis of these surveys in order to make use of them comprehensively in the programme improvement and to provide feedback to these stakeholders on the steps taken to address issues that have been identified.

Recommendation 4.2: *Develop and implement a formal mechanism to link the annual performance review process to the professional development activities attended by individual staff members*

Judgement: *Partially Addressed*

The Department of Accounting and Finance has followed the university's policy regarding the evaluation of the performance of academic staff, and the identification of their academic needs and their professional development, where two new questions have been added to the faculty self-assessment form to inquire about their academic and professional needs and their commitment to attend the training workshops. The HoD also sometimes directs a member of the teaching staff orally to participate in a specific training workshop, or directs him through the faculty performance evaluation form provided by the HoD. The Panel is of the view that this step should be undertaken in a more systematic manner. Through interviews with senior management, faculty members and administrative staff during the follow-up visit, the Panel was informed that senior management is keen to meet the requirements of faculty members and provide training workshops, both inside and outside the University, or even in neighbouring countries. The Panel was also informed in interviews conducted during the follow-up visit that some faculty members have requested courses in English and computer and the College has responded to their request. Some of the interviewed faculty members had already participated in these courses while others will take part in the beginning of the next semester. Through interviews with the programme team, the Panel was informed that the Training Directorate has developed a schedule to meet the needs of faculty members and to provide them with courses throughout the year. The Panel appreciates the efforts of the College in linking professional development processes with the results of the evaluation, and therefore recommends that the College should examine the effectiveness of the recently implemented linkage mechanisms.

Recommendation 4.3: *Regularly scope the market through a systematic mechanism.*

Judgement: *Partially Addressed*

The progress report indicates that the University collects information about the market needs through employers' surveys and the Advisory Board's feedback. In addition, ASU draws on studies conducted by some relevant authorities and institutions, such as the 'Gulf Talent' Foundation, reports of the exhibitions for employment in the financial sector of the Kingdom of Bahrain, and other less formal mechanisms such as internships. During the interviews held in the follow-up visit, the Panel noted that the programme team and the faculty are well aware of the results of these studies. However, the Panel found no evidence that the College is utilising the results of these studies and the surveys conducted by the College, to comprehensively analyse the

needs of the labour market, whether in the long- or short-term. Therefore, the Panel is of the view that this recommendation is partially addressed, and recommends that the College should adopt a more systematic mechanism to anticipate the needs of the labour market, such as conducting a comprehensive study periodically, every five year.

5. Conclusion

Taking into account the institution's own progress report, the evidence gathered from the interviews and documentation made available during the follow-up visit, the Panel draws the following conclusion in accordance with the DHR/BQA Follow-up Visits of Academic Programme Reviews Procedure:

The Master in Accounting and Finance programme offered by Applied Science University has made Adequate Progress and as a result, the programme will not be subjected to another follow-up visit.

Appendix 1: Judgement per recommendation.

Judgement	Standard
Fully Addressed	The institution has demonstrated marked progress in addressing the recommendation. The actions taken by the programme team have led to significant improvements in the identified aspect and, as a consequence, in meeting the Indicator's requirements.
Partially Addressed	The institution has taken positive actions to address the recommendation. There is evidence that these actions have produced improvements and that these improvements are sustainable. The actions taken are having a positive, yet limited impact on the ability of the programme to meet the Indicator's requirements.
Not Addressed	The institution has not taken appropriate actions to address the recommendation and/or actions taken have little or no impact on the quality of the programme delivery and the academic standards. Weaknesses persist in relation to this recommendation.

Appendix 2: Overall Judgement.

Overall Judgement	Standard
Good progress	The institution has fully addressed the majority of the recommendations contained in the review report, and/or previous follow-up report, these include recommendations that have most impact on the quality of the programme, its delivery and academic standards. The remaining recommendations are partially addressed. No further follow-up visit is required.
Adequate progress	The institution has at least partially addressed most of the recommendations contained in the review report and/or previous follow-up report, including those that have major impact on the quality of the programme, its delivery and academic standards. There is a number of recommendations that have been fully addressed and there is evidence that the institution can maintain the progress achieved. No further follow-up visit is required.
Inadequate progress	The institution has made little or no progress in addressing a significant number of the recommendations contained in the review report and/or previous follow-up report, especially those that have main impact on the quality of the programme, its delivery and academic standards. For first follow-up visits, a second follow-up visit is required,