



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

Directorate of Higher Education Reviews Programme Review Summary

**Applied Science University
College of Administrative Sciences
Bachelor in Accounting
Kingdom of Bahrain**

Site Visit Date: 29 November – 1 December 2021

HA035-C3-R035

I. Introduction

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

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

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

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

Standard 1: The Learning Programme

Standard 2: Efficiency of the Programme

Standard 3: Academic Standards of Students and Graduates

Standard 4: Effectiveness of Quality Management and Assurance

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

Table 1: Criteria for Judgements

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

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

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

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

II. The Programme's Profile

Institution Name*	Applied Science University
College/ Department*	College of Administrative Sciences
Programme/ Qualification Title*	Bachelor in Accounting
Qualification Approval Number	Approved by the Ministry of Education – Kingdom of Bahrain, according to the decision no. (140/2004) issued by the Council of Ministers on 5 th July 2004.
NQF Level	8
Validity Period on NQF	5 years starting from (2 July 2019)
Number of Units*	45 courses
NQF Credit	540 credits of NQF
Programme Aims*	<ol style="list-style-type: none"> 1. Provide the graduate with critical, detailed understanding and knowledge in accounting and the relevant fields. 2. Prepare the graduate to be able to use specialized skills of accounting and relevant fields, in handling advanced, and some complex situations, which include unexpected variables within the work environment. 3. Develop the graduate's skills in using critical analysis and evaluation of information, concepts, skills and practices in accounting and relevant fields, to plan and carry out scientific research, in addition to investigating complex problems within the work environment and providing appropriate solutions for them. 4. Develop the graduate's special skills to communicate with his peers and specialists, and provide formal presentations on accounting topics, which is specialized in accounting, and in line with the business environment. 5. Prepare the graduate to work at a specialized level, lead groups in a changing and unexpected business environment, and seriously

	<p>take the responsibility for the decision-making, as well as the actions of others.</p>
<p>Programme Intended Learning Outcomes*</p>	<p>A1. Acquire detailed knowledge and understanding of basic principles, concepts, and approaches of accounting and affiliated areas.</p> <p>A2. Demonstrate critical knowledge and understanding of contemporary issues, some theories, specialized standards and approaches of scientific research in accounting and related fields.</p> <p>B1. Use specialized skills to apply theories, and concepts related to accounting and other relevant areas, in order to address complex issues in the work environment.</p> <p>B2. Use specialized skills in accounting and related fields to investigate issues and problems of a professional competence, in addition to planning and implementing research.</p> <p>C1. Use a range of specialized approaches in accounting and related areas, to compile and synthesize information, in order to identify problems in the work environment.</p> <p>C2. Conduct a critical analysis of information and practices in accounting and related areas to explore and apply solutions to complex problems.</p> <p>D1. Use special skills to communicate with peers and specialists and to process, present and interpret data through IT.</p> <p>D2. Work at a specialized level in a changing business environment, within workgroups, in addition to taking responsibility for decision-making and the actions of others.</p>

* Mandatory fields

III. Judgment Summary

The Programme's Judgment: Confidence

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

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

IV. Conclusion

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

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

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

1. The faculty members received a fellowship from the British Academy of Higher Education.
2. Efficiency of office equipment, classrooms, and laboratories, in addition to the university efforts to provide services and support for the students during Covid-19 Pandemic.
3. The services provided by the programme to its students, and its graduates in terms of career support, and career guidance.

In terms of improvement, the Panel recommends that the Applied Science University should:

1. Ensure the involvement of all stakeholders in the process of periodic review of the programme's aims and outcomes.
2. Review the objectives of the programme and ensure its consistency and contribution to achieving the university and college mission.
3. Review the student's academic load within the study plan, and do not allow the student to register in other courses alongside the internship course, during the same semester, in order to optimize the benefit of the practical training.
4. Review the content of the programme's courses, especially those related to technology, alongside the contemporary programmes used in accounting in the labor market, in addition to removing repetition in the courses content, and enhancing the practical side of them.
5. Update the textbooks and the scientific references used in teaching the programme and expand the use of professional and applied references available on digital libraries, as an alternative to Arabic textbooks, unless they are updated and available.

6. Develop a plan to engage students in informal education patterns outside the classrooms.
7. Determine the remedial courses that students, who are not on scientific tracks, must take before joining the programme.
8. Reduce the weekly workload of faculty members in accordance regional practices.
9. Apply mechanisms to survey the faculty about the professional development activities provided to them and measure their appropriateness and efficiency.
10. Develop a plan, based on surveying the most important software and applications used by the labor market, to purchase updated software and utilize them in delivering courses, as much as possible, to enable easy engagement in the labor market.
11. Intensify efforts in introducing students to policies, and procedures related to academic integrity, and the penalty for academic plagiarism.
12. Review the criteria of selecting the external moderators, taking into account the diversity in terms of their universities and academic backgrounds.
13. Develop appropriate formal mechanisms to evaluate the external moderation process and employ the results of this evaluation to improve the process in general.
14. Develop and implement an improvement plan to attend to the feedback included in the annual report of the Internship Unit.
15. Review the internship procedures and develop a clear plan for training students during the training period, in cooperation with the internship bodies, in order to achieve a higher effectiveness of the internship course.
16. Activate mechanisms that ensure tracking students' progress rate, making optimal use of the applied research course, and working on developing mechanisms to survey students' views regarding their satisfaction toward the supervision process of the applied research course, and including the results, as well as the outputs of these surveys in the course report, for continuous improvement.
17. Develop an appropriate plan to raise the level of students' progress in the programme.
18. Increase communication with graduates and utilize the data of their destinations to develop and improve what is offered to students.
19. Ensure the accuracy of data and information included in the programme annual review reports.
20. Expand the benchmarking scope of the programme against similar programmes at the local, regional (GCC), and international levels.

21. Determine the sample size of respondents in different programmes in all surveys and develop a mechanism to ensure increased participation of internal and external stakeholders in the surveys.
22. Develop mechanisms to ensure the propriety of collecting and analyzing different surveys, in order to enhance the utilization of their outputs in the decision-making process.
23. Review the criteria of selecting members of the advisory boards and ensure that the majority of the board members are from outside the university (both alumni and employers).
24. Conduct a formal integrated study of labor market needs, based on clear figures and data of the programme, and utilize it in the programme development.