



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
Master in Accounting and Finance
Kingdom of Bahrain**

Site Visit Date: 21 – 23 March 2022

HA049-C3-R049

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 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/ Department of Accounting and Finance
Programme/ Qualification Title*	Master in Accounting and Finance
Qualification Approval Number	(140/2004 و د) dated July 5 th 2004
NQF Level	9
Validity Period on NQF	5 years starting from the date of placement
Number of Units*	36
NQF Credit	144
Programme Aims*	<ol style="list-style-type: none"> 1. Provide the graduate with critical knowledge and understanding of specialized theories, as well as contemporary issues and approaches in accounting, finance, and scientific research; to contribute effectively to establishing qualitative development at both professional and societal levels, in an environment characterized by rapid changes and ambiguity. 2. Prepare a graduate who is capable of applying theories, contemporary methods, and specialized scientific research approaches, along with implementing advanced studies to investigate complex problems in the business environment related to accounting and finance, and to find creative solutions to them. 3. Develop graduate skills in thinking, critical analysis of financial and non-financial information, interpretation, and creative evaluation of new situations and problems; to assist business organizations in formulating and applying their strategies. 4. Enable the graduate to use skills at a professional level in an unexpected and unclearly defined work environment; to communicate effectively with others, and to work in groups with keeping responsibility towards others.

<p>Programme Intended Learning Outcomes*</p>	<p>A1. Demonstrate critical knowledge and understanding of specialized theories, issues, and contemporary approaches of accounting, finance, and scientific research.</p> <p>B1. Use professional skills in applying specialized theories and contemporary methods in accounting, finance, and scientific research; to deal with complex and unexpected problems in the work environment.</p> <p>C1. Use a combination of specialized approaches in accounting, finance, and scientific research - professionally- in critical analysis of information; to prepare innovative solutions to complex issues and problems.</p> <p>D1. Use professional skills to communicate - effectively - with peers, senior colleagues, and specialists through appropriate applications.</p> <p>D2. Work at a professional level within teams, in an unexpected and inadequately defined work environment, while keeping sustainable responsibility toward others.</p>
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* 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	Addressed
Indicator 1.4	Teaching and Learning	Addressed
Indicator 1.5	Assessment Arrangements	Addressed
Standard 2	Efficiency of the Programme	Satisfied
Indicator 2.1	Admitted Students	Addressed
Indicator 2.2	Academic Staff	Partially Addressed
Indicator 2.3	Physical and Material Resources	Addressed
Indicator 2.4	Management Information Systems	Addressed
Indicator 2.5	Student Support	Addressed
Standard 3	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	Not Applicable

Indicator 3.5	Capstone Project or Thesis/Dissertation Component	Addressed
Indicator 3.6	Achievements of the Graduates	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 Master in Accounting and Finance 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 University's efforts to update and link all its electronic systems and programmes, which provide the necessary reports and data to manage the programme and make appropriate decisions.
2. The efforts of the programme's managers in applying university policies and systems across all areas of the programme, and complying with them properly, to ensure that the quality assurance management of the programme is applied, as well as to increase its quality and development continuously.

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

1. Review the mapping of university graduate specifications to the programme's graduate specifications and learning outcomes.
2. Separate the methods of scientific research and statistical analysis in two different courses; so that the student can dig deeper into the methods of scientific research, and acquire the skills of statistical analysis better.
3. Increase interest in the quality of international publication, and establish rules for publishing research in robust scientific journals, which are classified according to international classification rules in the field of social sciences.
4. Increase the percentage of hours dedicated for the preparation of research, and international publication, as they are criteria for appraisal and promotion of faculty members, and increase the recruitment of faculty members with the rank of professor and associate professor, to suit the nature of the research programme.
5. Revise the content of the assessment form for the external examiner and the discussion committee, and develop further deep questions.
6. Conduct comprehensive benchmarking with local, regional and international universities with a similar learning environment, and a distinct international ranking.

7. Conduct a survey and perspective study of the labor market, especially in the field of accounting and finance, in order to determine the requirements of the labor market in the Kingdom of Bahrain.
8. Design surveys for employers' assessment to measure the labor market requirements met by the programme's graduates.