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

Directorate of Higher Education Reviews
Programme Review Report

Gulf University
College of Administrative and Financial Sciences
Bachelor in Accounting and Finance
Kingdom of Bahrain

Site Visit Date: 3–5 October 2021

HA024-C3-R024

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Acronyms

AACSB	Association to Advance Collegiate Schools of Business
ACCA	Association of Chartered Certified Accountants
APR	Academic Programme Review
BAAF	Bachelor in Accounting and Finance
BQA	Education & Training Quality Authority
CGPA	Cumulative Grade Point Average
CILO	Course Intended Learning Outcome
CPRDC	College Programme Review and Development Committee
CQAC	College Quality Assurance Committees
CTLAC	College Teaching, Learning and Assessment Committee
DHR	Directorate of Higher Education Reviews
GA	Graduate Attribute
GU	Gulf University
HEC	Higher Education Council
HEI	Higher Education Institution
HoD	Head of Department
ICDO	Internship and Career Development Office
ILO	Intended Learning Outcome
IT	Information Technology
LMS	Learning Management System
NQF	National Qualifications Framework
PIAB	Program Industrial Advisory Board
PILO	Programme Intended Learning Outcome
PMO	Performance Measurement Office
QADC	Quality Assurance & Development Center
RPL	Recognition of Prior Learning

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SER	Self-Evaluation Report
SIS	Student Information System
SSU	Student Services Unit
ToR	Terms of Reference
UPRDC	University Programme Review and Development Committee
UQAC	University Quality Assurance Committee
UTLAC	University Teaching Learning and Assessment Committee

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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	

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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.

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II. The Programme's Profile

Institution Name*	Gulf University
College/ Department*	College of Administrative and Financial Sciences Accounting & Financial Sciences Department
Programme/ Qualification Title*	Bachelor in Accounting & Finance
Qualification Approval Number	Cabinet Decision No. (1649-03)
NQF Level	8
Validity Period on NQF	5 years from Validation Date
Number of Units*	49
NQF Credit	542
Programme Aims*	1. Cultivate transferrable skills on leadership, collaboration, problem solving, communication, analytical thinking, independent and life-long learning to enhance employability in their filed and adapt to rapidly changing environments. 2. Provide the students with crucial foundation in business, economics, law, mathematics, statistics as well as the recent information technology appropriate to Accounting and Finance domains. 3. Foster student's understanding of diversity, culture, globalization, social responsibility and ethics for Accounting and Finance fields in organizations. 4. Promote innovation mindset for Accounting and Finance to participate in improving business organization performance in Bahrain society and GCC. 5. Develop student's skills in technological agility, including decision making and integrating current and emerging technologies within business contexts 6. Promote the student's capabilities of critical thinking to analyze Accounting and Finance problems, find alternative solutions within real business situations. 7. Offer the students the opportunity to obtain the skills that link directly with the professional body standards (ACCA, CIMA, and ICAEW).

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Programme Intended Learning Outcomes*	**Knowledge: Theoretical Understanding:**
	After successful completion of the program, the student will be able to:
	− Demonstrate thorough understanding of concepts, principles, and theories of economics, business and management under variable contexts.
	− Demonstrate knowledge and understanding of theories, current and alternative practices of accounting within local and international business environments.
	− Demonstrate familiarity of major theories, techniques, and issues of finance within local and international business environments.
	− Demonstrate in-depth understanding of the integrity and ethicality of accountants and financiers in their career practicing within local and international business contexts.
	Knowledge: Practical Application
	After successful completion of the program, the student will be able to:
	− Apply recording, posting, adjusting, and closing techniques to formulate financial statements.
	− Apply current financial derivatives and hedging techniques for managing economic, transaction and translation exposures of foreign exchanges.
	− Perform International Financial Reporting standards in all aspects of accounting to bring consistency to accounting practices and statements in variable contexts.
	− Apply numeracy skills required for the processing, analysis and interpretation of statistical and other numerical data.
	Skills: Generic Problem Solving and Analytical Skills
	After successful completion of the program, the student will be able to:
	− Use Accounting information systems to support all accounting functions and activities including auditing, financial accounting & reporting, managerial accounting, and tax
	− Develop rational arguments concerning complex accounting/financial problems through the appraisal of empirical analysis and evidence.
	− Devise practical and thoughtful solutions for any financial and/or accounting issues.

– Interpret the impact of accounting and finance theories, practices and accounting systems in a dynamic context of the social, economic and legal environment.

Skills: Communication, ICT, and Numeracy

After successful completion of the program, the student will be able to:

– Communicate the significance of data in terms of trends, patterns and forecasts to the stakeholders in a structured way.
– Use with agility the relevant software packages for Accounting and Finance.
– Interpret numerical and graphical data to evaluate the performance of business firms in variable contexts.

Competence: Autonomy, Responsibility and Context

After successful completion of the program, the student will be able to:

– Operate in a multicultural environment with a high level of professional responsibility and accountability towards the society, economy and the environment.
– Work competently in a diverse group showing appropriate team building skills.
– Operate with competence of independence and openness to new technologies and practices in the accounting and finance arena.
– Show managerial competencies in variable contexts of accounting and finance arena to achieve personal and organizational goals.

* Mandatory fields

III. Judgment Summary

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The Programme's Judgment: Confidence

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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	**Academic Standards of Students and Graduates**	**Satisfied**
Indicator 3.1	Efficiency of the Assessment	Partially Addressed
Indicator 3.2	Academic Integrity	Addressed
Indicator 3.3	Internal and External Moderation of Assessment	Partially Addressed
Indicator 3.4	Work-based Learning	Addressed

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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	Partially 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	Addressed

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IV. Standards and Indicators

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Standard 1

The Learning Programme

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

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Indicator 1.1: The Academic Planning Framework

There is a clear academic planning framework for the programme, reflected in clear aims which relate to the mission and strategic goals of the institution and the college.

Judgment: *Addressed*

- Based on the Self Evaluation Report (SER), the virtual site visit interviews and provided evidence, the Panel notes that there is a clear academic planning process in place at the Gulf University (GU) in relation to the Bachelor in Accounting and Finance (BAAF). The programme is relevant, fit for purpose and in compliance with the regulations and requirements of the regulatory bodies as well as those of the relevant professional accountancy bodies. The programme has been offered since 2002 (Ministry of Education, Approval No. 1649-03). It is licensed by the Higher Education Council (HEC) and has been placed on the National Qualifications Framework (NQF) Register during the academic year 2020-21.

- In several documents that the Review Panel considered before and during the site visit, clear policies and procedures exist for the design of the university's qualifications. These ensure that the programmes cover a range of knowledge, skills, and competences to equip graduates to compete locally, regionally, and internationally in their respective fields. This also applies to the BAAF programme.

- The SER states that the revised BAAF programme has been designed within the overall academic planning framework which determines policies relating to: teaching, learning and assessment. It has been developed in alignment with the university's mission and emphasizes the role of Graduate Attributes (GAs), in addition to relevant market research. The Panel notes with appreciation that the programme is accredited by the Association of Chartered Certified Accountants (ACCA) with eight exemptions and seeks to increase this to the maximum nine ACCA exemptions with the addition of the course Advanced Taxation.

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- The Business Continuity Policy and Procedures within GU aim to identify potential risks. Regular monitoring, supported by insurance and routine maintenance of the campus infrastructure and facilities is evident. At the institutional level, there is an appropriate risk assessment and analysis conducted in the following areas: physical infrastructure, information technology and information sources, finance, staffing and learning resources. Potential risks in these areas are identified in order to carry out risk assessment exercises. This is a formal procedure which is carried out through a checklist of important risks to mitigate against. This also applies to programme risk management in other aspects such as: quality assurance; staffing levels (academic and administrative); suitability of physical and virtual teaching resources; and financial sustainability. Other risks that have to be mitigated include: the risk of low student intake and enrolment in the programme which is being addressed by a suitable marketing plan, school visits, and social media announcements; along with actions taken by the Facilities and Purchasing Department to implement an appropriate risk management plan to deal with COVID-19 pandemic incidents in order to ensure the health and safety of staff on-campus.

- GU has formal arrangements to adhere to the NQF's qualification design requirements as well as related mapping and confirmation process. These arrangements are clearly defined in the university's Policy and Procedures of Mapping Programme Courses to National Qualifications Framework. The SER describes how the Mapping Panel and the Confirmation Panel assume their responsibility for mapping and confirmation of all courses and how the overall programme is aligned to the NQF levels. Well qualified staff (including PhD holders) apply generic as well as subject specific knowledge and skills in this process. The whole process of mapping and confirmation is very rigorous. Therefore, the Review Panel appreciates that the BAAF programme benefits from several layers of mapping and confirmation of NQF levels and credits.

- The BAAF programme title reflects well the nature and type of programme offered at GU. The courses offered within the programme are appropriate to such an undergraduate degree programme. The provided evidence shows that this title is clearly documented on the certificates, transcripts, programme specification, programme manual, programme brochure, study plan, student handbook, GU website and other relevant documents.

- The BAAF programme has clear and appropriate aims. The Panel notes that these aims are revised regularly in consultation with relevant stakeholders and during the site visit this was confirmed in discussions with externals stakeholders, such as graduate employers and the Industrial Advisory Board. The aims include: transferrable skills in leadership, collaboration, problem-solving, communication, analytical thinking, independent and life-long learning to enhance employability in their field and adapt to rapidly changing environments.

- The Panel notes that the BAAF programme has an appropriate match with the strategic directions of GU which include: responsive education with outstanding outcomes; research with sound impact; enriched people with pioneer spirit. It contributes to the achievement of the university's mission and strategic directions. The programme aims are also aligned with the mission of the Administrative and Financial Sciences College, encouraging staff and students to reflect the socio-economic context within Bahrain and globally within their research.

- **Indicator 1.2: Graduate Attributes & Intended Learning Outcomes**

  Graduate attributes are clearly stated in terms of intended learning outcomes for the programme and for each course and these are appropriate for the level of the degree and meet the NQF requirements.

  Judgment: *Addressed*

- GU places a high emphasis on GAs at the institutional and programme level. There are eight GAs, which are highlighted in the SER and the provided evidence. The Panel notes that all staff and students are well informed on the GAs. There is evidence of leadership on this aspect, with programme aims and Programme Intended learning Outcomes (PILOs) clearly aligned with the listed GAs. Extracurricular activities are also mapped to university graduate attributes and there is a strong focus on lifelong learning. The extent to which these elements are aligned with the programme assessments is discussed below. The Panel appreciates the programme's focus on GAs which is very well articulated and is highly relevant to such a professional qualification.

- The Panel notes that PILOs are listed in the Programme Specification and other programme documents as well as in the GU website and programme manual. These are accessible to all stakeholders and during the site visit this was confirmed. The Panel notes that the programme team exert tremendous effort in ensuring that the PILOs are mapped to the programme aims according to the level and type of the programme. The PILOs are reviewed during periodic (major) reviews of the programme and discussed at the College and University Council. There is a hierarchy of scrutiny involving: The College Programme Review and Development Committee (CPRDC), the College Council, the University Programme Review and Development Committee (UPRDC), and the University Council.

- The SER and the provided evidence indicate a significant effort to benchmark the BAAF PILOs against a wide range of other universities' PILOs, although apart from a formal agreement with the Kingdom University in Bahrain, there is little evidence that this has gone beyond accessing information *via* websites. The Panel notes that benchmarking has taken place against the UK Subject Benchmark Statement on Finance which covers other.

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Benchmarking also occurs with reference to the Eligibility Procedures and Accreditation Standards for Accounting and Finance Accreditation by Association to Advance Collegiate Schools of Business (AACSB), specifically in three areas: general skills, general business knowledge, and technological agility. Nineteen skills associated with the AACSB skills are mapped to the BAAF programme at GU. In addition, the Panel notes that the PILOs met the NQF requirements.

- The SER and provided evidence indicate that the Course Intended Learning Outcomes (CILOs) at the four levels (NQF levels 5, 6, 7 and 8) embed the progression of learners' knowledge, skills from more elementary to higher level analytical skills. For NQF qualification placement, a total of fifty-seven course specifications, including elective courses have been aligned to the NQF Level Descriptors along with their credit levels and notional hours. To achieve this, the GU Professional Development Unit conducts appropriate training for all academic staff in the Accounting and Finance programme on the NQF. To reinforce this, internationally distinguished academics participate in the training. Moreover, feedback is sought and received from graduates, employers, and professionals from industry including members of the Industrial Advisory Board. The fact the programme has already been placed on NQF, further confirms that the CILOs are appropriately written as per the level descriptors which are measurable in quantitative terms. There is also evidence of the impact of benchmarking with best practices in similar programmes. As a result, regular updating of CILOs is rigorous and well informed.

- The Panel notes that there is evidence of CILOs being appropriately mapped to PILOs. This follows university approvals procedures for programme design and development. This is also reflected in assessment procedures which correspond to this process. For example, due attention is paid to fairness, transparency, and an appropriate balance between summative and formative assessment tools and instruments. The programme team also emphasises the alignment of assessment methods to CILOs which are frequently reviewed in terms of breadth and depth.

Indicator 1.3: The Curriculum Content

The curriculum is organised to provide academic progression of learning complexity guided by the NQF levels and credits, and it illustrates a balance between knowledge and skills, as well as theory and practice, and meets the norms and standards of the particular academic discipline.

Judgment: *Addressed*

- A study plan for the programme is used based on NQF levels and credits. This sets out pre-requisites and student workloads. It follows the American credit hour system and an eight-semester study plan. In terms of progression, a 'staged approach' based on PILOs and CILOs is used. The programme has an acceptable balance of accountancy and finance

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subjects as well as more generic non-specialist courses including English for Effective Communication, History and Culture of Bahrain. At levels 7 and 8 there is a large number of elective courses (11) and there is ongoing review of core courses and electives.

- The curriculum is revised periodically and reflects benchmarking, internal and external feedback from stakeholders, and requirements of professional and accreditation bodies. This includes: Periodic Review of Academic Programme which takes place every four to five years and follows clear university procedures. Graduates from the programme are also consulted on any revisions to reflect current developments in the labour market in the Gulf region and globally. These revisions may have staffing, physical and learning resource implications. During the academic year 2018-2019, some changes were implemented such as offering Mathematics, Statistics, and IT courses in English only for the Arabic track students along with the English track students. In 2019-2020 some changes were made to the assessment methods to comply with the NQF levels as well as to facilitate the move to the hybrid mode of course delivery, in response to the COVID-19 pandemic.

- From the SER and provided evidence, the Panel notes appropriate balance between theory and practice and between knowledge and skills. This is partly due to the effective mechanisms in place which have already been discussed above. Curriculum balance is reflected in the document: 'Curriculum Structure and Organization Guidelines within Accounting and Financial Sciences Department'. The synergy of theory and practice is highlighted in the practical courses, graduation project, and in the two levels of internship (100 working hours at first level, and 200 working hours at second level.). According to the SER, the programme has a strong focus on project work which has also been facilitated by the transition to distance education with examinations replaced by coursework and project work. The programme is also enhanced by visiting lecturers from the accounting and finance business sector. The Panel notes with appreciation the College has a strong commitment to provide employability skills to graduates that are supported by the participation of the Industrial Advisory Board. External stakeholders have suggested that the programme could benefit from more practical courses (including Public Sector Accounting and Green Accounting).

- There is an appropriate balance of depth and breadth in the programme as evidenced by the range of core courses, (subject specific and generic) as well as the elective courses that are offered to students. This is covered well in the study plan referred to above and the CILOs which are also highlighted in the course specification documents. As already indicated, these are informed by appropriate benchmarking against similar programmes at regional and international universities. This is further exemplified by the higher-level skills obtained by students, for example in the NQF levels 7 and 8 specialized courses in accounting and finance.

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- As far as the library and other reading material are concerned, the SER states that these are sufficient. It states that textbooks and references are current and appropriate and that there is a reflection of research findings in course materials and teaching and learning activities. Due to the COVID-19 pandemic, the SER indicates that the availability of online learning resources has been significantly enhanced. The SER presents data on numbers of books (etc.) that it holds. However, the Panel notes that the library adopted only one book and five other references (e.g., articles) for each course in the programme. This is not sufficient and is an issue that should be addressed. The SER also suggests that research reflection is highlighted in teaching and learning and within the lesson plan. However, this requires to be appropriately resourced in order to be effective. The Panel recommends that the College should adequately support research and professional practice by providing additional resources with the aim of embedding these in the course materials and teaching and learning activities.

Indicator 1.4: Teaching and Learning

The principles and methods used for teaching in the programme support the attainment of programme aims and intended learning outcomes.

Judgment: *Addressed*

- At GU, there is a clear Teaching and Learning Policy which governs the full range of appropriate teaching methods. These are outcome-based and ensures an appropriate balance of knowledge, skills, and professionalism. Teaching methods employed, help students to acquire skills such as brain storming, role playing, problem- solving exercises, scenario based/application-based tasks/activities and case studies. Continuous improvement is stressed. This is facilitated by a Teaching Excellence and Technology Centre which reports to the Vice President for Academic Affairs. Teaching and learning is monitored through a large variety of surveys covering: peer review and feedback, external experts, regular course evaluation surveys, exit surveys, cohort analysis, graduate destinations, plus the use of Lab Stats. The Panel appreciates the wide range of teaching and learning methods utilised in the BAAF programme and their focus on active learning and student engagement.

- Teaching and learning methods are outlined in the course specifications. The Panel confirmed that there is an appropriate alignment between the teaching and learning methods within programme specifications and the university's overall teaching philosophy. Field trips, guest speakers, and seminars are utilised routinely. There is also a strong emphasis on collaborative teamwork. Staff are encouraged to reflect on their own teaching and the SER indicates that staff are also encouraged to reflect on their own research and how it impacts on their teaching.

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- GU has had an active e-learning policy which preceded the COVID-19 pandemic (e.g. Learning Management System (LMS) used for the uploading of the course details on MOODLE and MS Teams is used extensively for classes and online assessments). As of the academic year 2020-2021, all the academic programmes have been offered through MOODLE and MS Teams with live sessions only. Lectures are also recorded for student use. GU E-learning and Distance Education Procedures were developed to formalize these practices.

- The Panel found that there is a considerable emphasis on effective student participation through independent learning. The mapping scorecard indicates notional hours (teaching, learning and assessment activities) and shows the independent learning hours for a student to complete a course. Students are made aware of the NQF requirements of notional hours that extend beyond the classroom contact hours (three hours for three-credit course). An average of five hours is required by the students for self-learning, library work, virtual learning environment, collaboration/group meeting etc. Internships are offered for practical training. Students are exposed to professional practice through two internships, which are offered for 100 and 200 working hours respectively. These experiences are framed by an Internship Plan involving an academic supervisor. The Graduation Project, which is completed in the final semester, enables students to integrate knowledge and skills.

- GU has a Research Policy and Conduct of Research Procedures. The SER claims that this reinforces students' perceptions and research capabilities. This is underpinned by the University Research Action Plan which provides guidance on potential areas of research for students and staff. The Panel learned from interviews that there is a research budget to facilitate this, and workshops are organized. A Research Open Day is held in which staff, students and external industry experts participate. A Graduation Project Expo is usually held to promote students' graduation projects. Students are encouraged to take part in external conferences and to conduct joint research with academic staff.

- The SER states that the learning environment at GU aligns with the concept of lifelong learning *via* an integrated learning environment. This develops students' knowledge and a wide range of skills and competences. The Panel notes that there is a strong focus on a competency and outcomes-based approach to teaching and learning which embraces extra-curricular activities. The Student Services Unit (SSU) organizes extra-curricular activities. At a policy level, these activities are framed by an Extra-Curricular Activities Policy and Procedures of Students which encompasses the GAs. A recent annual report of the SSU indicates an increasing uptake by students of social, cultural events and activities. Student Support Officers assist students in this domain. Examples include: Model United Nations Forum; participation in external entrepreneurial projects; and football and tennis tournaments. These activities foster leadership qualities. To fully benefit from these experiences, the SSU developed a survey to measure the impact of extra-curricular

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activities on student skills and lifelong learning in areas such as: leadership and team building, communication, responsibility, accountability, and time management.

Indicator 1.5: Assessment Arrangements

Suitable assessment arrangements, which include policies and procedures for assessing students' achievements, are in place and are known to all relevant stakeholders.

Judgment: *Addressed*

- GU Assessment Policy and Assessment Procedures include guidelines and descriptions on the design and development of assessments. The SER indicates that these align and comply with HEC regulations. The Assessment Policy also states that these are aligned with Intended Learning Outcomes (ILOs). For example, there is a multi-stage mapping of assessments to PILOs and CILOs. These are based on requirements of individual courses, levels and outcomes. During the programme annual review process, the overall mapping of assessment methods to all programme courses is approved by a specialist team within the College Teaching, Learning and Assessment Committee (CTLAC). Assessments are reviewed by external verifiers and moderators. During the ongoing COVID-19 pandemic this full range of assessments was utilised. As a result of the pandemic, all assessment changes had to be compliant with the relevant accounting accreditation and professional bodies.

- The Panel notes that various stages are incorporated into the Assessment Policy and Assessment Procedures for dissemination to relevant stakeholders. All assessment related documents are available on SharePoint. Academic staff and students have access to the GU Quality Assurance Manual, Student Handbook and Programme Manual on the GU website. During induction, students are informed about the assessment guidelines and the course specification is uploaded on MOODLE. Changes to Assessment Procedures are disseminated to programme leaders, Chair of College Quality Assurance Committee (CQAC), Chair of CTLAC and Chair of University Teaching Learning and Assessment Committee (UTLAC) after approval by the University Council. During the virtual site visit, it was clear to the Panel that these arrangements are disseminated effectively to stakeholders, especially students.

- There is clear evidence of use of formative and summative assessments, as well as diagnostic assessments in the programme. Criteria for marking and appropriate feedback are also provided on students' work. A range of assessments is used, including: quizzes, assignments, projects, major examinations, jury/panel assessments. These involve a mixture of both formative and summative assessments. The Panel notes a key feature of student assessments is transparency in terms of grading criteria and actual grades awarded. The framework also includes a marking scheme for self-assessment, peer

assessment and group work assessment. Assessment of internships, project-based assessments, and graduation project are carried out by jury panel with appropriate rubrics which also link with CILOs.

- GU places a high priority on the importance of timely feedback for students and during the virtual site visit interviews this was confirmed. This is also achieved through the LMS. The SER and provided evidence indicate that course evaluation feedback survey results suggest high levels of satisfaction of the students with project-based assignments especially in enhancing employability. This evidence is obtained through exit surveys as well as feedback from alumni.

- Key university policies and procedures govern ethics and scientific research, including the Safe Conduct of Research, Research Policy, Conduct of Research Procedures, and Academic Misconduct Policy and Procedures. For the latter, the University has approved the Turnitin software. During the site visit, it was confirmed by staff and students that the University has a very rigorous enforcement of use of this software. The University has also declared a clear 'Induction on Research Code of Conduct and for Safe Conduct of Research'. Appropriately, these stress aspects such as honesty and integrity and research ethics. A Research Web Page and Researcher Handbook exist where research outputs and other successes are promoted.

- The SER states that 'students are well informed about the integrity and ethics of the research'. However, the Panel did not find sufficient evidence to support this. While students are adequately informed about plagiarism, academic integrity and academic misconduct during their graduation project orientation and sign an Acknowledgement of Intellectual Property Rights form, there are no guidelines or procedures to be followed to ensure that any ethical considerations arising from primary data collection with human subjects, or the confidentiality of data, are addressed. GU's Research Policy encourages responsible research through honesty, integrity and ethical behavior when undertaking any research. The Conduct of Research Procedures document specifies broad research ethics principles but does not provide any specific processes to be followed to assure these principles in practice. For example, issues related to data security, privacy, voluntary participation and data disposal are not referenced. The graduation project rubric also has no references to ethics requirements. The Panel, therefore, concludes that ethics principles and requirements are not adequately taken into account and recommends that GU develop and implement a procedure for obtaining ethics clearance for all student graduation projects which effectively addresses any ethical issues that may arise.

- In relation to Assessment Verification and Moderation Procedures, internal and external moderation is managed by the UTLAC. This procedure is very robust. External moderation also takes place for the complete course selection. This is managed by the CTLAC along with the Head of Department (HoD) and Programme Leader.

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- The Panel found that GU has robust mechanisms to address academic misconduct and student appeals. As far as any suspicions of plagiarism and academic misconduct are concerned, it is a strong priority of GU *via* the use of MOODLE and Turnitin. This process is multi-layered. It is clear and transparent. It includes plagiarism and cheating in examinations in line with GU's Conduct of Examination Procedures. During the site visit it was clear that these procedures are enforced. This process is overseen by the University Examination Committee. Students also have recourse to the Students Complaint and Grievance Procedures and can submit appeals against the disciplinary actions.

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Standard 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.

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Indicator 2.1: Admitted Students

There are clear admission requirements, which are appropriate for the level and type of the programme, ensuring equal opportunities for both genders, and the profile of admitted students matches the programme aims and available resources.

Judgment: *Addressed*

- GU has developed a comprehensive and clear Admission Policy which is accessible to stakeholders through its website. The Panel notes that prospective candidates are familiarized with the Admission Policy *via* various channels such as social media announcements and school visits. The policy covers criteria followed for admission which include the required certificates, placement tests and inter and intra transfers. The responsibility of implementing the policy is entrusted to the University Admission Committee which has clear Terms of Reference (ToR) on how to conduct the admission process and provide recommendation to the Vice President for Academic Affairs and Head of Admission and Registration Unit. The Panel is of the view that this shared responsibility ensures fair applicability of the admission policy criteria to all applicants irrespective of their gender.

- GU Admission Policy outlines criteria that need to be fulfilled by applicants with high-school certificate to be eligible for the programme. The provided evidence indicates that the admission requirements are on the whole appropriate for the programme level and are consistent with local and international academic standards. Before admission to BAAF programme, all applicants must sit for a placement test that helps the University in identifying areas of knowledge-related weaknesses in the applicant. The test covers four areas related to the specialization, namely, Mathematics for Business, Computer Skills Proficiency, English Language Proficiency and Arabic Language Proficiency.

- Applicants with a minimum high-school passing grade of 60% and who fail in any of the four areas in the placement test, will have to attend a preparatory course in that area before joining the programme, while applicants with a high-school grade of less than 60% must attend all of the four preparatory courses to enable them to join the programme. During

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the virtual site visit interviews, the Panel notes that some students showed some difficulty in communicating in English. The Panel recommends that GU includes in its Admission Policy a minimum high-school passing grade for admission in the preparatory courses and put more emphasis on spoken English in the placement test and preparatory courses.

- As mentioned above, there are remedial procedures for students who do not possess the necessary educational background for successful completion of the programme. The Panel notes that the appropriateness and hence the success of these procedures depend to a great extent on how far below 60% GU is admitting students because the lower the admission grade the more difficult it is for students to pass. The Panel also notes that based on the results of the preparatory courses, there is monitoring and revision of the learning outcomes and the content of these courses by the Department Council and College Programme Review and Development Committee.

- GU has outlined in its website, Admission Policy and Admission Procedures all requirements for progression within the four years of the programme and inter and intra credit transfers. As for Recognition of Prior Learning (RPL) experience, the University has developed Recognition Policy and Procedures for that purpose effective 2016.

- From interviews, the Panel was informed that the Admission Policy was revised in the academic year 2017-2018. In particular, GU reviewed the placement test/preparatory courses required in its Admission Policy based on national benchmarking, feedback from other sources, such as the performance in these courses and external parties' verification for Computer Skills and English Language in 2017.

Indicator 2.2: Academic Staff

There are clear procedures for the recruitment, induction, appraisal, promotion, and professional development of academic staff, which ensure that staff members are fit-for-purpose and that help in staff retention.

Judgment: *Partially Addressed*

- The Panel notes that GU has adopted clear procedures related to recruitment, induction, appraisal and promotion of academic staff, that are communicated to new applicants and current staff members *via* the Staff Handbook and guidelines. In addition, the University has an Equal Opportunity Policy that ensures that all applicants are treated equally. With regards to the implementation of the procedures, the Panel confirmed in the interviews that the recruitment procedure, for example, was implemented for new staff members. Also, one staff member has applied for promotion from assistant professor to associate professor.

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- At institutional level both Research Strategy and Policy are aligned with the Bahrain Vision 2030 and HEC National Research Strategy 2014-2024. The Research Strategy and Policy are operationalized through a procedure which details various levels of authority that examine the requirements' fulfilment of the research proposal submitted by staff members. Research Council, Colleges and Departments ensure full compliance with HEC Regulations of Scientific Research. The Panel notes the adherence of the research plan of the College and the Institution to the Research Strategy and Policy set by GU.

- In the Fall and Spring semesters of the academic year 2020-2021, staff timetables showed 45 hours workload, over 6 days a week, distributed among activities such as teaching in both Arabic and English tracks of the programme, advising, administrative work and research. During the interviews, the Panel was informed that the teaching load for staff members depends on their academic rank (full professors 9 hours, associate professors 12 hours and assistant professors 15 hours). However, the Panel notes that the teaching load for the assistant professors in the Spring semester of 2020-2021 reflected some but not all of the courses taught in the Arabic track, which indicates that their teaching load exceeded the number of hours indicated in their timetables (15 hours). This may have impacted the contribution of staff members to publish in international journals in 2020-2021, which was limited to four research papers. The Panel recommends that the College should review the teaching load of the staff members and provide them with more support to publish in international journals.

- The programme has five full time academic staff (one associate professor and four assistant professors) and two part-time staff, with academic qualification, specialization and professional experience in accounting and finance. Besides the courses in the Arabic track, the study plan of the English track has twenty-five courses. As such, the programme does not have sufficient staff to deliver the required specialized knowledge in the English track alone. The Panel recommends that GU recruits more staff members to ensure maintenance of the standard of the programme. Furthermore, currently all the staff members are male, hence the Panel advises the College to hire more women as part of their academic staff to be in line with international practice.

- GU has a formal Staff Development Policy and Procedure which is carried out through the Staff Development Unit with the objective of meeting the professional development needs of its staff. The Unit offers a variety of professional development workshops which are performed both at specific and standardized levels. Training includes workshops to develop faculty's capacity for conducting research and supervising students. The Unit monitors the professional development workshops and evaluates their effectiveness periodically. For example, results of the staff satisfaction survey of the last academic year (2020-2021), show that staff members are satisfied with the faculty development programme with an average of 4.06 out of 5.

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- GU has a Staff Retention Policy and Procedure related to turnover/retention of academic staff in the programme. The Panel notes that the Human Resources Department is responsible for monitoring the retention rate and conducting exit surveys. The interviews conducted by the Panel together with the provided evidence indicate a stable retention rate of 80% as compared to a turnover rate of 20% over the last two academic year. This was largely due to health issues, other personal issues and long working hours. The Panel recommends that the College should develop a viable action plan for the work environment to ensure the retention of qualified staff members.

Indicator 2.3: Physical and Material Resources

Physical and material resources are adequate in number, space, style and equipment; these include classrooms, teaching halls, laboratories and other study spaces; Information Technology facilities, library and learning resources.

Judgment: *Addressed*

- The Panel notes that given the small number of students per course, GU provides adequate classes and laboratories in terms of number and size as per HEC regulations. In addition, classes and laboratories have the necessary educational resources such as interactive projectors, software etc.

- The Panel notes that GU provides adequate Information Technology (IT) facilities such as computer laboratories, Wi-Fi service across campus etc. which is appreciated by students as reflected in the survey conducted in 2019-2020, where their satisfaction ranged between 3.84 and 3.68 out of 5. In addition, the Panel notes that GU has Asset Management Policy & Software policy to ensure the maintenance and upgrade of the IT facilities.

- Currently the library at GU has 19,010 copies of printed books, 523,426 e-books and four e-databases, namely, EBSCOHost, ProQuest Databases, eBook Central Database and Al Manhal Database (Arabic). In addition, the library provides access to 15,435,356 articles from e-journals, magazines, theses, dissertations, etc. All the e-databases are accessible, on and off campus, to both students and staff members. The Panel is of the view that since Al Manhal Database is in Arabic, it may be less useful to the programme stakeholders since the programme is conducted in English. The Panel recommends GU to increase its subscriptions to include additional e-databases such as those requested by the HoD to fill the gap between what is available and what is required. The Panel notes that ample study places are provided for informal study space such as rooms for reading/study in the academic building.

- Each academic year, HoDs prepare an IT action plan identifying the tasks to be performed and a timeline for them. The follow-up to the execution of the tasks is done by the Quality

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Assurance & Development Center (QADC) *via* an anual audit which sets the base for an improvement plan. The Panel is of the view that GU has adequate planning and follow-up procedures to maintain its resources and ensure their availability for the programme.

- The Panel notes that GU has several appropriate arrangements that ensure the health and safety of its students and staff on campus. These include safety regulation for laboratories, fire drill and training by Civil Defense.

Indicator 2.4: Management Information Systems

There are functioning management information and tracking systems that support the decision-making processes and evaluate the utilisation of laboratories, e-learning and e-resources, along with policies and procedures that ensure security of learners' records and accuracy of results.

Judgment: *Addressed*

- The Panel notes from the provided evidence and the virtual site visit interviews, that GU has several systems that are useful and appropriate for its stakeholders' needs, and help them in making decisions. These include a Student Information System (SIS) which is used by students to follow-up their progress during their study period. MOODLE is used as an interactive system between staff members and students for delivering lectures and conducting assessments. There is also a research Webpage that is used by the University Research Council to plan, record and follow up on research conducted by the academic staff.

- At GU, several tracking reports, related to the use of learning and physical resources, are generated with the objective of helping decision makers in improving and developing these resources such as Labstat, KOHA and MOODLE reports. The Panel notes that these reports are used by decision makers, for example in the Department Council's discussion of students' attendance/at risk of academic failure and the Labstats report that summarized the usage rate. Based on the interviews and the provided evidence, the Panel notes the low usage of databases by students and advises the College to encourage students to utilize available library resources.

- GU has developed Backup and Restoration Policy and Procedures that are appropriate in safeguarding the security of all information related to students' learning records and accuracy of results. The Panel notes that the University applies the policy and procedures through SIS which is a rigorous and effective.

- As per the SER, GU must acquire HEC approval before granting graduation certificates to students. The approval is granted after several internal stages of checking the accuracy of the transcript and eligibility of the student for graduation. The Admission and Registration Unit and the Dean of the College simultaneously verify fulfillment of the

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degree requirements by eligible graduating students. Next, clearance from the library and finance department is sought before submitting the final list to the University Council for approval. The Panel is of the view that GU ensures the authenticity of certificates and transcripts awarded since different parties are involved in checking their accuracy.

Indicator 2.5: Student Support

There is appropriate student support available in terms of guidance, and care for students including students with special needs, newly admitted and transferred students, and students at risk of academic failure.

Judgment: *Addressed*

- The Panel notes that a variety of appropriate support channels are available to students at GU throughout their study period. The support channels deal with academic, administrative, social and career development issues encountered by students. During the interviews, the Panel was informed that the support from the University continued during the pandemic period. Regarding the academic issues, the University has specialized offices/units/centres staffed by specialized employees, to assist students with accessing library resources both printed and e-resources, use of laboratories and virtual learning during the pandemic period. In addition, professional development and career guidance are integrated in the services provided to students. The specialized offices include Admission & Registration Unit, Student Services Unit, Teaching Excellence and Technology Center, Internship and Career Development Office, Student Counselling Office and Alumni Office.

- As mentioned above, GU has a specialized office, namely, Internship and Career Development Office, to aid students in bridging the gap between academic life and professional life. It follows the guidelines set by the Student Internship and Career Development Policy and Procedures developed by the University and organizes an on campus and virtual (during pandemic period) career fairs that link students with private and public sectors institutions. The Panel is of the view that the Office has achieved its objective as evidenced by the student surveys which show an above average satisfaction with internship, career development, career counselling and support.

- GU's policy and procedures for inducting newly admitted students target all students, including those transferring from other institutions. Arrangements are made to disseminate information to the newly admitted students through orientation sessions, at both institution and college level. The Panel notes that the orientation sessions do not specifically address students transferring from other institutions because they have already been screened by the Admission and Registration Unit and hence admitted to the University.

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- Academic advising constitutes part of the responsibilities of the academic staff. The Panel notes that to ensure the achievement of graduate attributes of the programme and PILOs, academic staff communicate with their advisees, before registration, once per semester on campus or virtually through MS teams during pandemic period. Furthermore, throughout the semester, each staff member has three office hours per week to help students attain the required academic performance in each course.

- The Panel notes GU's equal opportunity approach, irrespective of gender, in their admission as reflected in its policies such as Admission Policy and Equal Opportunity Policy. Based on that, female students participate in various academic and extra-curricular activities. Although the programme does not have any students with special needs, support is provided by various units/centres at university level for students with special needs.

- Students with Cumulative Grade Point Average (CGPA) of less than 2 are identified by the SIS as students at-risk of academic failure and this triggers a series of steps to alleviate the academic problem faced by the students. During the virtual interviews, the Panel was informed that continuous communication during the semester between the at-risk students, academic advisors, and course instructors help in identifying the reasons behind their low CGPA and how to improve the students' performance. The Panel notes that the successful support and monitoring by the programme for at-risk students resulted in the decline of their number in 2019-2020.

- The Panel notes that each academic year, GU conducts a survey that identifies students' level of satisfaction with all the provided support services. The results are analyzed through an improvement plan based on student general satisfaction survey results and prompt action is taken and communicated to students through 'You Said We did Bulletin' that is displayed on campus.

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Standard 3

Academic Standards of Students and Graduates

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

Indicator 3.1: Efficiency of the Assessment

The assessment is effective and aligned with learning outcomes, to ensure attainment of the graduate attributes and academic standards of the programme.

Judgment: *Partially Addressed*

- To ensure the fulfillment of the academic standards of the programme, all courses offered by the programme are required to map the assessment methods with the CILOs which in turn are mapped to the PILOs. The Panel notes that the programme applies a variety of assessment methods across courses with appropriate levels of complexity in most courses. However, the evidence provided includes case studies in the Financial Statement Analysis course which do not require any interpretation of the results pertinent to this assessment method and level of the course. Hence, the Panel recommends that the College should further review the level of assessments' complexity to ensure the academic standards of the programme.

- The Panel notes that each course specification appropriately aligns the assessment methods with both the CILOs and the PILOs which reflect the graduate attributes. The CTLAC is responsible for verifying the alignment and its validity. Based on the minutes of the CTLAC's meetings, the alignment of the assessment methods with CILOs is performed at the beginning of the academic year with the objective of ensuring their appropriateness to measure the achievement of the mapped learning outcomes. The Panel notes that courses apply a large number of assessment methods (8 assessment methods) such as quizzes, case study, examinations, projects etc. and align them to the CILOs.

- The programme adopts two procedures - direct and indirect - that help in determining whether the graduates' performance meets the PILOs. Course reports identify the percentage of achievement of the CILOs, which is calculated per question for each student to directly measure their performance. The Institutional Performance Measurement Office (PMO) prepares a comprehensive report about the degree of achievement of PILOs based on the course reports. Alumni and employers' surveys provide indirect feedback about the level of graduates' achievements of PILOs based on their experiences.

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- The Panel examined the provided course reports and noted that in some courses such as the Investment Analysis and Portfolio Management (FINC451), the level of achieving CILOs was low (61.47%), despite the high number of assessment methods used in each course. The Panel recommends that the College should investigate the reasons behind low achievement of CILOs in some courses and ensure that the data collected is used to improve the degree of achievement of the CILOs and PILOs.

- The Panel notes that the programme has several rigorous mechanisms which help in monitoring the implementation and improvement of the assessment process. This is accomplished through the course reports which analyze the implementation of the various assessment methods identified in the course specification to achieve CILOs and PILOs. Furthermore, each course report provides recommendations for areas of improvement. The feedback from external moderators also contributes to the monitoring of the assessment process. In addition, the Panel notes that the college's decisions for improvement of the assessment process is based on the report on restructuring assessment prepared by UTLAC.

Indicator 3.2: Academic Integrity

Academic integrity is ensured through the consistent implementation of relevant policies and procedures that deter plagiarism and other forms of academic misconduct (e.g. cheating, forging of results, and commissioning others to do the work).

Judgment: *Addressed*

- GU has comprehensive policies, procedures and guidelines that discourage plagiarism and misconduct in any scholarly work conducted in the University. The Panel notes that both students and staff are well informed about these policies, procedures and guidelines since they are available in the SharePoint, course specification, MOODLE announcements and assignment forms.

- To ensure academic integrity, GU consistently adhere to the implementation of its policies, procedures and guidelines that discourage plagiarism and academic misconduct *via* the use of Turnitin and Tineye software and Student Misconduct Disciplinary Decision Form. During the interviews with students and staff, the Panel confirmed the validity of the processes followed by GU in reporting plagiarism and academic misconduct and actions taken therein.

- The Panel notes that documentation of plagiarism and academic misconduct is available in each student's file for reference by the Student Disciplinary Committee. Actions taken are in line with the Conduct of Exam Procedures. For example, students who attempted

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to cheat in final and mid-term examinations were failed in that assessment. In addition, the Disciplinary Committee oversees the process for misconduct in GU.

Indicator 3.3: Internal and External Moderation of Assessment

There are mechanisms in place to measure the effectiveness of the programme's internal and external moderation systems for setting assessment instruments and grading students' achievements.

Judgment: *Partially Addressed*

- Based on the evidence provided, the Panel notes that GU has developed several formal and appropriate procedures/ToRs to be followed by committees and academic staff for the pre and post internal moderation of assessments and the selection of internal moderators. The programme conducts pre and post internal moderation for mid-term and final examinations with the objective of improving courses and the programme. The Panel confirmed in the interviews, that the moderation considers the appropriateness of the assessments and the fairness of grading in line with professional and academic standards.

- The Panel notes that the programme follows rigorous processes in internal moderation that ensures its effectiveness. Instructors and HoD apply the processes as per the Assessment Verification and Moderation Procedures for both internal and external moderation. Two committees at university and college level, namely UTLAC and CTLAC, prepare annual reports on the effectiveness of verification and moderation processes. The Panel notes that the same important improvement identified in CTLAC's 2019-2020 report, namely, repetition of same questions in some examinations, is also mentioned in the 2020-2021 report. Also, in the two reports the same justifications are used that assure the success of the verification in increasing the effectiveness of measuring students' achievement of learning outcomes. The Panel recommends that the programme reviews the effectiveness of the internal moderation.

- GU has clear and comprehensive criteria for the selection of external moderators as well as for their responsibilities in moderating the assessments. The Panel confirmed in the interviews that the Department Council followed these criteria in selecting external moderators for the programme. The Panel was also informed that the main objective of external moderation is to aid the programme in identifying weaknesses and/or strengths in the courses offered, which in turn help in improving the programme.

- The HoD compiles the observations of the external moderators/reviewers and their implementation, for all levels in the programme, and prepares an improvement plan. The improvement plan (2020-2021) revealed that one of the observations related to academic year 2019-2020 refer to the occurrence of a high number of assessments in several courses *vis-a-vis* those used by similar institutions. The Panel advises the College to speed up the

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implementation of the recommendations (deadline is end of academic year 2021-2022) since the observations were made by the external moderators in 2019-2020.

- The Panel notes various formal processes followed by the programme to evaluate the effectiveness of external moderation. During the virtual site visit interviews, the Panel confirmed that recommendations of external moderators are made available to the respective course instructor for feedback and there is follow-up regarding their implementation by HoD. The Panel notes that based on the feedback collected from instructors and HoD, CTLAC prepares a report regarding the effectiveness of internal and external moderation and their alignment with Assessment Verification and Moderation Procedures. A similar report is submitted to the HoD by UTLAC including future improvements to the programme.

- As mentioned above for internal moderation, the Panel notes that the same important improvement identified in CTLAC's 2019-2020 report, namely, repetition of same questions in some examinations, is also mentioned in 2020-2021 report. Also, in the two reports, the same contributions were used under the heading 'Did the process of Verification and Moderation increase the effectiveness of measuring students' achievement of learning outcomes?'. As for the UTLAC report, the Panel notes that the committee's aim is to evaluate internal moderation only. Hence, the Panel recommends that the College should review the effectiveness of the external moderation.

Indicator 3.4: Work-based Learning

Where assessed work-based learning takes place, there is a policy and procedures to manage the process and its assessment, to assure that the learning experience is appropriate in terms of content and level for meeting the intended learning outcomes.

Judgment: *Addressed*

- There are two internship courses on the BAAF programme that require students to complete 200 hours of work over eight weeks. The Students Internship and Career Development Policy govern all internships at GU, which are a mandatory requirement in all degree programmes, including the BAAF. Oversight of internships rests with the academic departments, however the Internship and Career Development Office (ICDO) also plays a key role in supporting students and helping them find internship opportunities. The Internship Procedures document outlines the processes which take place before, during and after the internship, and require an Internship Plan to be prepared for every student.

- The roles and responsibilities of the individuals and units at GU involved in the BAAF internship are clearly described in the Internship Procedures. Students are allocated two

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supervisors: the academic supervisor at GU who is responsible for following up on the implementation of the Internship Plan and ensuring that students achieve the CILOs; and the field supervisor who monitors the student's progress during the internship based on the tasks specified in the Internship Plan. The academic and field supervisors communicate during the internship and the academic supervisor normally visits the intern in the workplace. Both students and supervisors receive a general internship orientation, however, the Panel notes that field supervisors do not receive sufficient information about their role and expectations. The role of the field supervisor is not described in the Internship Procedures, and there is no manual or guide available for them, apart from a brief letter they receive about the intern. Since the field supervisor's assessment contributes towards 40% of a student's final grade in each of the two internship courses, it is important to ensure that field supervisors have a clear understanding of their role and how to assess students during the internship in relation to the specified CILOs. Therefore, the Panel recommends that GU provides field supervisors with appropriate information and training about their role and responsibilities to ensure that they are able to effectively evaluate students.

- The primary purpose of the internships in the BAAF programme is to enhance students' employability skills, develop their practical skills in the field of accounting and finance, and provide them with a work-based learning opportunity. Specific CILOs have been defined for both internship courses and set at the appropriate NQF level, with ACCO244 Internship 1 having five CILOs, and ACCO343 Internship 2 having seven. Relevant assessment methods have been developed to measure the achievement of these CILOs, and the mapping is presented in the ACCO244 and ACCO343 Course Specifications. The CILOs in these two courses are mapped to and contribute towards the achievement of eight out of the 19 BAAF PILOs. The PMO measures and reports on the achievement of PILOs by course. This approach ensures that students meet the CILOs for each course, and that the internships contribute to the achievement of the overall PILOs for the BAAF programme.

- The assessment schedule for the internship courses is laid out in the ACCO244 and ACCO343 Course Specifications and consists of evaluations by the academic supervisor (30%), the field supervisor (40%) and a jury panel of three faculty members for the final presentation/viva voce (30%). All interns are required to complete Internship Reports for every 50 working hours. These reports are assessed by the academic supervisor and are allocated a weightage of 20%. The remaining 10% of the academic supervisor's assessment is based on a Workplace Visit evaluation where the academic supervisor visits the intern at the workplace and obtains feedback from the field supervisor. The field supervisor evaluates the performance of interns according to the set criteria in the Field Supervisor Assessment Form, and this evaluation carries a weightage of 40%. The forms and rubrics used by the academic supervisor are different from those of the field supervisor, with the academic supervisor evaluating the student's internship reports and CILOs, and the field

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supervisor primarily assessing the students' practical skills. At the end of the internship, students submit their final reports and appear before an internal jury panel to present their experience and respond to questions. This viva voce counts towards the final 30% of the student's grade. The Panel was provided with samples of assessment forms used for all three evaluations which shows that, overall, the assessment of the internships in the BAAF programme is clearly defined, deployed, well-managed and appropriate for the level at which it is undertaken. However, the Panel also observed that assessment forms do not consistently include appropriate qualitative feedback, with most evaluations consisting of marks but no comments. Some forms viewed by the Panel were also not signed. Hence, the Panel advises GU to address these issues to promote more consistency in the way that assessment policies and procedures in the internship courses are implemented.

- To evaluate the effectiveness of the internships, the ICDO collects feedback from the students, and academic and field supervisors. At the end of the internship, feedback forms are completed by the student, the field supervisor and the academic supervisor. Satisfaction with the internship experience is reported in the SSU Annual Reports and is quite high, with more than 97% of field supervisors and students being satisfied with the process in 2020-2021. These ratings are supported by the results of the Students General Satisfaction Survey which show similar satisfaction levels with internships at an institutional level. Furthermore, the number of internships in the BAAF programme has steadily increased since 2018-2019, suggesting that GU is providing adequate support to students. Feedback about internships is discussed at departmental meetings and improvement plans are developed and followed up to address areas which need further development.

Indicator 3.5: Capstone Project or Thesis/Dissertation Component

Where there is a capstone project or thesis/dissertation component, there are clear policies and procedures for supervision and evaluation which state the responsibilities and duties of both the supervisor and students, and there is a mechanism to monitor the related implementations and improvements.

Judgment: *Addressed*

- The capstone course in the revised BAAF programme is ACCO481 Graduation Project (4 credit hours), which is mapped to NQF Level 8 and completed in the student's final (8th) semester of study. The course is a personalized learning experience which allows students to independently investigate an area in accounting or finance which is of interest to them professionally. The pre-requisites for the course include the successful completion of 85% of programme credit hours (110 credits) and FINC431 FinTech. The course has been developed in alignment with GU's Graduation Project Procedures which are standardized across all programmes at GU. The procedures detail the roles and responsibilities of

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students, supervisors and assessors, and include a description of the activities undertaken before, during and after the graduation project. All students must complete the graduation project to finish the BAAF programme because it contributes to the achievement of eight out of the 19 BAAF PILOs.

- The roles and responsibilities of students, academic advisors and supervisors are clearly described in the Graduation Project Procedures which are applicable to all degree programmes and graduation projects at GU. The procedures are communicated to faculty members in the annual staff induction for internships and graduation projects, and to students in their own graduation project orientation. Initially, students approach their academic advisors to discuss possible project topics and themes. Students are encouraged to consider topics and themes which align with their professional interests, elective courses, internships and careers plans. Advisors inform the HoD about students' interests and the HoD allocates all students who are eligible to take the graduation projects to supervisors who have an appropriate specialisation. The students then undertake their project in line with the institutional procedures.

- Following their orientation, students prepare a Graduation Project Plan with their allocated supervisor. Once the project tasks and milestones have been agreed upon, students start working on the project, and the supervisor monitors their progress based on the agreed phases and deadlines using the Graduation Project Follow Up Sheet. Project supervisors are required to conduct regular meetings with the students they supervise to discuss their progress, review draft reports and provide feedback. In the past, no formal records of these meetings were kept and there was a reliance on e-mails to document what was discussed. To enhance and formalize the tracking and monitoring of students' progress, a progression form was proposed at the Department Council meeting and subsequently implemented. The form is used to monitor and track students' progress and verify the authenticity of their work as they progress through and submit the project milestones. At a broader level, the general satisfaction of students with the supervision process is monitored using a specific feedback form developed for this purpose, and the summarized data is presented in the SSU Annual Reports. The Panel also confirmed in interviews that students are satisfied with the supervision they receive, although some have highlighted opportunities for improvement in their feedback forms, which need to be taken into consideration and addressed by GU.

- The graduation project is assessed by the academic supervisor (30%), an internal panel (10%) and an external panel (60%), with all of the milestones, from the project proposal to the final report, undergoing an evaluation. All of the assessments are mapped to the appropriate CILOs, and overall, the graduation project contributes to the achievement of eight out of the 19 BAAF PILOs. The internal panel's evaluation is an assessment by the programme faculty members to prepare students for the final external panel assessment. The supervisor also assesses a student's progress and performance using the Academic

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Supervisor Assessment Form. After students submit their final project report, they present their work for evaluation to an external panel consisting of internal and external industry and academic experts. The Panel was provided with samples of students' graduation projects, as well as completed forms used to assess the projects, which demonstrate that the assessment mechanisms for the graduation project are consistently implemented, albeit primarily using marks and limited qualitative feedback.

- The effectiveness of the graduation project course delivery is evaluated by measuring the satisfaction of students with the supervision arrangements. Upon completing the ACCO481, every student is required to complete the Student Feedback on Graduation Project survey. The results of past surveys show that students are satisfied with the support provided by their supervisors and their overall experience, with minor exceptions. These results are also echoed in the SSU Annual Reports. The graduation project is discussed at departmental meetings and actions are decided upon if improvements are needed. Feedback from academic advisors and the external panel is sought formally and used to ensure continuous enhancement of the project. The Panel requested evidence of this and was provided with evidence of changes made to a specific graduation project in order to provide better support to a student. The relatively small number of students currently enrolled in the BAAF programme also allows faculty members to dedicate adequate time to supervise students. Up to three hours per week are allocated to supervising graduation projects in the BAAF faculty members' schedules, although this does not count towards their weekly teaching load. Should student enrollments in the BAAF programme increase in the future, GU will need to ensure there are appropriate resources available to continue providing effective supervision to graduating students.

Indicator 3.6: Achievements of the Graduates

The achievements of the graduates are consonant with those achieved on equivalent programmes as expressed in their assessed work, rates of progression and first destinations.

Judgment: *Addressed*

- The programme has been designed to ensure that it meets the requirements of the NQF, and has been successfully placed on the NQF. Students are assessed at NQF levels 5, 6, 7 and 8 using different assessment methods which have been mapped to CILOs and PILOs as described in earlier sections of this Report. Assessments involving external panels reflect students' abilities to create and innovate, particularly in the graduation project and the internship courses. The Panel was provided with access to the course files of all the courses on the BAAF programme in 2020-2021, which demonstrate the use of suitable assessments at different levels of the programme, including project-based assessments and case studies. External moderation, feedback from internship field supervisors and

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alumni surveys provide an additional layer of external assurance that the level of students' achievements is appropriate and reflects their ability to create and innovate.

- The cohort analysis is presented in the SER and based on data from the Admission & Registration Unit. It includes the progression data for the last five intakes of the programme, from 2015-2016 to 2019-2020. Individual progression data for every student on the programme since 2016-2017 was also supplied to the Panel. The number of admitted students (including transfers) has been increasing steadily from only 10 in 2015-2016 to 32 in 2019-2020, even though the Arabic track has been discontinued. The ratio of admitted students to successful graduates has declined, however, this is due to the increase in student enrollments since the revised programme was implemented in 2018-2019. Students who successfully complete the programme typically do so within eight semesters. The attrition rate has been increasing in recent years, with 9 students discontinuing the programme in 2019-2020, while progression rates have ranged, on average, between 80% and 90%, which GU attributes to effective academic advising. Graduation, progression and retention rates are monitored and discussed in departmental meetings. The benchmarking agreement with Kingdom University does not include benchmarking student progression, retention and attrition rates, and the Panel suggests expanding the agreement to cover student progression, retention and attrition rates in order to ensure GU's rates are consonant with equivalent programmes.

- The Alumni Office is responsible for tracking and monitoring graduate destinations in line with the Alumni Policy and procedures. Reports prepared by the Alumni office indicate that this is being done, and minutes of departmental meetings show that student progression and graduation data is considered and monitored regularly to ensure academic standards are met. Student progression rates are between 80% and 90% and have been increasing over the past three years. The rates are comparable to similar programmes in the region. Similarly, graduate destinations are tracked and recorded, while annual alumni surveys are used to obtain feedback from graduates about their professional experience post-graduation.

- Regular annual alumni and employer surveys are used to collect data about graduate and employer satisfaction. The data collected from these surveys indicates high levels of satisfaction with the graduates' profile as reported in programme reviews, which summarize feedback received from alumni and employers through various channels, including the Programme Industrial Advisory Board (PIAB) and industry expert interviews. This was also confirmed by the Panel in interviews with external stakeholders. Overall, BAAF graduates demonstrate a high level of competency in accounting and finance, while needing additional support in the use of accounting software. GU has taken this feedback into consideration and integrated courses related to technology into the revised BAAF programme.

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Standard 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.

</div>

Indicator 4.1: Quality Assurance Management

There is a clear quality assurance management system, in relation to the programme that ensures the institution's policies, procedures and regulations are applied effectively and consistently.

Judgment: *Addressed*

- GU has a full suite of institutional policies and procedures which are applicable to the BAAF programme and have been discussed throughout this Report. They have been developed in 2016 or later and have a four-year review cycle. For some policies, that cycle has now expired, but GU has not yet reviewed them formally because they do not require updating. The Panel is of the view that policies should be reviewed on a cyclical basis regardless of the need for updates. Therefore, the Panel recommends that GU should ensure all policies are regularly reviewed and revised in line with the university's four-year review cycle, or earlier where warranted by changes in regulations or practices. The policies and procedures are generally comprehensive and cover all of the issues related to a policy or procedure, with some minor omissions as noted previously (see for example, Indicator 3.4). The policies and procedures are consistently applied to the BAAF programme, most of the time, as evidenced in different sections of this Report. The policies and procedures are accessible to stakeholders through GU's SharePoint portal, and they have also been reproduced or summarized in the Quality Assurance Manual, the Student Handbook, the Staff Handbook, the Programme Specification, the Programme Manual and the course specifications. The Panel found a high level of awareness of institutional policies and regulations amongst staff and students during the virtual interviews, indicating that they are well-communicated to stakeholders.

- The institutional quality management system is described in the Quality Assurance Manual. The QADC is responsible for implementing the system and monitoring quality at GU, through its four units: The Quality Assurance and Accreditation Unit, the Planning and Development Unit, the Staff Professional Development Unit and PMO. In line with its quality assurance mandate, the QADC conducts internal audits of various GU units and departments based on the Quality Audit Procedures. The QADC is supported by the PMO and CQAC, which are involved in overseeing the quality of programmes, amongst other responsibilities. The CQAC has members who are representatives of each

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programme in the College. A regular audit of the BAAF Course Files is undertaken by CQAC every semester, and both strengths and opportunities for improvement are reported. Actions taken in response to the internal audit are recorded and a follow up report is prepared to 'close the loop' and ensure that improvements have been made.

- The quality assurance system operates on multiple levels and includes internal and external verification and moderation at the course level, annual and periodic reviews at the programme level, which include feedback from external reviewers and stakeholders, external benchmarking and a range of surveys. Overall, the system is robust and has been consistently applied in the BAAF programme.

- The implementation of policies and procedures across the colleges and departments at GU is governed by the Quality Assurance and Development Framework and is overseen by the Department and College Councils along with the CQACs. This is evidenced through the meeting minutes of these councils and committees, and also the annual and *ad hoc* internal audits conducted by the QADC and quality assurance committees. Departments and units must prepare improvement and action plans based on the audit results and these are followed up by the QADC to ensure they are implemented. The CQACs receive feedback from all different college level committees through representatives who are members of the CQAC or through reports. The feedback is discussed at the college level and presented by the Chair of the CQAC at University Quality Assurance Committee (UQAC) meetings. This arrangement provides a mechanism for consistent implementation of policies and procedures at the college and institutional levels, as evidenced in the CQAC and UQAC meeting minutes and in interviews with staff during the virtual site visit.

- GU aims to develop a culture of quality assurance at the University by delivering internal and external training sessions to all staff members which outline quality standards, processes and procedures at the University and how they apply to teaching, learning and assessment. These sessions are delivered by the Staff Professional Development Unit or invited external speakers and may be presented during staff induction or at other times when required. Faculty members are informed about updates to quality assurance policies and procedures through e-mails from the QADC and in various committee meetings. They are also directly involved in quality assurance activities such as auditing course files, internal verification and moderation, preparing course reports, and course and programme reviews to assure academic standards, all of which promote their awareness and understanding of quality assurance policies, processes and practices, which was further verified by the Panel in interviews during the virtual site visit.

- GU's quality assurance management system is monitored and evaluated internally and externally. Internally, the QADC reviews its own performance annually in line with its Action Plan and Progress Reports. It also produces its own Annual Report every year to

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highlight its activities and reflect on its performance, in addition to the institutional Annual Report which includes the outcomes of quality assurance activities, such as the successful placement of the BAAF programme on the NQF and the review of the same programme. Externally, the system is evaluated by local regulatory agencies (BQA, HEC) through regular institutional and programme reviews. GU also invited an external expert from the UK to review its quality assurance management system in 2018, and based on the outcomes of this review, eleven criteria for monitoring the quality assurance management system have been developed along with a dashboard of key performance indicators for each of the criteria to assess effectiveness. Another external audit of the system was undertaken in March 2021 by a UAE-based expert, which covered seven broad areas, including the quality assurance management system. Overall, there are appropriate mechanisms in place to monitor the performance of the quality assurance management system at GU involving internal and external evaluation, which have led to changes and improvements in practice.

Indicator 4.2: Programme Management and Leadership

The programme is managed in a way that demonstrates effective and responsible leadership and there are clear lines of accountability.

Judgment: *Partially Addressed*

- GU has published its organizational chart in its Bylaws, on the GU website and in the Staff Handbook. The chart is appropriate for the management of the programme and clearly shows the location of the BAAF programme within the College of Administrative and Financial Sciences. The programme is owned and delivered by the Department of Accounting and Financial Sciences within the College.

- The reporting lines are clearly defined by the organizational chart. The Dean of the College of Administrative and Financial Sciences reports to the Vice President of Academic Affairs, while the HoD of the Department of Accounting and Financial Sciences reports to the Dean. The HoD is simultaneously the programme co-ordinator or programme leader of the BAAF. For every course offered, the College has a course co-ordinator who oversees the delivery and management of the course and teaches the course along with other faculty members in the Department, who are considered course instructors. This linear chain of command contributes to effective communication. However, the College also has a number of departmental and college-level committees and councils which meet on a regular basis to exchange information and make decisions. The HoDs/programme leaders also meet with the College management weekly. The annual University and College Activity Calendar contains details about all of the ongoing meetings and events at the University and College and is shared with all staff members.

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- GU has clear ToRs for all its management posts and committees, including the University Council, College Council, Department Council, university level committees and college level committees, all of which are available on SharePoint. The GU Bylaws describe GU's organisation and policy structure. There are job descriptions for all management positions and faculty ranks, which are also accessible to staff members through SharePoint, and ToRs have been defined for all committees and councils.

- The academic responsibility and the custodianship of the academic standards of the BAAF programme are defined in GU's Monitoring and Review System Policy and distributed across three levels. At the departmental level, individual faculty members are responsible for delivering the courses in line with the course specifications which include defined CILOs and assessment methods. At the end of each semester, course and semester reports are prepared summarizing the teaching, learning and related departmental and committee activities. The programme reports are discussed at the departmental councils and submitted to the College Dean who prepares the college's annual report. The Panel was informed in interviews that the academic responsibility and custodianship of academic standards of the programme rests across all of the different levels, starting with faculty responsible for course delivery, through departmental councils and committees, college-level councils and committees and finally institutional quality assurance units and committees, and that the quality cycle has been implemented through various mechanisms to ensure that feedback from stakeholders is collected and used to make improvements to academic standards on the BAAF programme.

- The HoD or programme co-ordinator/leader is responsible for the management of the Department and the delivery of its programmes. The roles and responsibilities of the HoD are defined in the job description for the role. The Panel found that significant turnover had taken place in the HoD position since 2016-2017, with a total of six full time and acting HoDs appointed during this period. The low retention rate of HoDs has affected the effectiveness of the programme management, without appropriate continuity and consistency in the leadership role. The Panel notes that the imbalance of academic and administrative responsibilities has led to an increased workload for HoDs, with HoDs who are at an Assistant Professor rank still having a significant teaching load despite the additional administrative responsibilities. For example, a former HoD taught up to seven different courses in an academic year. This finding is also confirmed by the results of the Faculty Satisfaction Survey in which faculty workloads received the lowest satisfaction ratings. The high workload has also impacted the capacity of the HoD to produce research outputs, which is of particular significance because faculty members are contractually obligated to publish two journal articles every year. The Panel recommends that GU investigate the causes for high turnover in the HoD's position and implement appropriate strategies to increase retention and improve the effectiveness of the programme leadership and management.

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Indicator 4.3: Annual and Periodic Review of the Programme

There are arrangements for annual internal evaluation and periodic reviews of the programme that incorporate both internal and external feedback and mechanisms are in place to implement recommendations for improvement.

Judgment: *Addressed*

- In line with GU's Policy and Procedures for Programme Review and Development, the BAAF programme is reviewed annually by an internal programme team formed by the HoD. The review is done by collecting and analysing stakeholder feedback to identify areas of strength and opportunities for improvement. Based on the review, the team prepares the Annual Programme Review Report which recommends minor and major modifications to the programme in relation to the learning outcomes; course pre-requisites; the curriculum; teaching, learning and assessment strategies; admissions criteria; staffing arrangements; and resources. The recommendations are documented in an improvement plan and submitted to the Department Council for consideration. Where the recommendations involve minor modifications, they are reviewed by the Department Council and sent to the CPRDC for approval. This is followed by a review of the proposed modification at the College Council, after which the Dean issues a resolution for it to be implemented. The UPRDC and QADC are informed about the resolution. The implementation of the Improvement Plan is monitored. This process was undertaken in 2019-2020 to update the BAAF pre-requisites and restructure the BAAF assessments in some courses, based on the findings of the programme review team which were documented in the BAAF Annual Report. The modifications to the pre-requisites and assessments have been implemented and are evidence of improvements made to the BAAF programme and courses.

- An annual improvement plan is prepared for the BAAF programme using a standard template. The plan is based on the annual programme review. Action plans are also developed in response to feedback from internal and external stakeholders, and course reports. The plans are shared with the programme staff and discussed at the Department and College Councils. The plans include actions which are allocated to specific individuals, committees or units and the HoD follows up with them to ensure that they are implemented. The QADC conducts audits to follow up on the implementation of the improvement plan. Overall, the Panel concludes that there are appropriate mechanisms for monitoring the implementation of the recommendations from annual programme reviews and stakeholder feedback.

- The Policy and Procedures for Programme Review and Development guide the periodic review of the BAAF programme every five years. According to the policy, the review is coordinated by the programme review team and involves feedback from internal and

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external reviewers, as well as external stakeholders such as alumni, industry and employers. Benchmarking with similar programmes, international accreditation and recognition by professional bodies are also expected. The policy and related procedures provide a comprehensive framework for the review of the BAAF programme.

- The SER states that a rigorous review of the BAAF programme was undertaken in 2017-2018 by aligning the programme with a range of national and international reference points, including the NQF, HEC regulations, Quality Assurance Agency for Higher Education' Subject Benchmark Statements, the ACCA, the AACSB and the Accreditation Council for Business Schools and Programs. The programme was also benchmarked with similar programmes: one local, one regional and seven international institutions. Internal and external stakeholder input was considered from survey data (including Alumni Surveys, Employer Surveys, Student Exit Surveys and Course Evaluation Surveys), and direct feedback from the Programme Industrial Advisory Board. Three international external reviewers were invited to evaluate the programme, and verification and moderation reports were examined. A comprehensive report, incorporating all of the different feedback mechanisms, was published following the review to justify the need for making major changes to the BAAF programme in 2017-2018. Among the proposed changes were updates to learning outcomes, mapping of PILOs, CILOs and assessments, securing professional body exemptions, and adding courses containing practical components and digital skills to the programme. The Panel found clear indication of this in the provided evidence, Programme Specification for the revised BAAF programme and new course specifications.

- The implementation of the periodic reviews and related improvement plans is clearly detailed in the Programme Review and Development Procedures and involves approvals of the proposed changes to the programme by internal and external reviewers. This is followed by actual revisions which must be scrutinized once again by internal and external reviewers before being sent to the Department Council and CPRDC for approval. The HoD and College Dean are responsible for monitoring the consistent implementation of the revised programme through annual programme reviews and presenting updates to the CPRDC and UPRDC. The QADC is also involved by tracking the annual improvement plan.

Indicator 4.4: Benchmarking and Surveys

Benchmarking studies and the structured comments collected from stakeholders' surveys are analysed and the outcomes are used to inform decisions on programmes and are made available to the stakeholders.

Judgment: *Partially Addressed*

- The Benchmarking Policy and Procedures outline the process of benchmarking programmes at GU to programmes at other higher education institutions. The benchmarking can be informal whereby a desk-based comparison of programmes is conducted, or formal, which involves signing a formal agreement with a benchmarking partner and exchanging information. In the BAAF programme, a formal agreement signed with Kingdom University in 2019 has yielded some benchmarking results. For the purposes of the periodic BAAF programme review an informal benchmarking was undertaken with accounting and finance programmes at nine higher education institutions: one local, one regional (UAE) and seven international (six in the UK and one in Australia). Although a long report was produced following this informal benchmarking, it did not provide any analytical comparison of the BAAF and accounting and finance programmes at the other institutions. The reasons for selecting the benchmarking partners for the BAAF programme is also unclear because it was compared to the accounting and finance programmes at six UK universities and an Australian university, all of which are typically three years in duration, whereas the BAAF is a four-year programme. The Panel was informed during the interviews that the most important criterion applied in the selection of benchmarking partners was the title of the programme because it had to include both accounting and finance components. In the Panel's view, the benchmarking criteria needs to be expanded to ensure that the benchmarking activity is effective and yields accurate comparisons.

- Sample of course-level benchmarking, using the above-mentioned approach, for three different BAAF courses was submitted with the SER. The document highlights several problems with the approach taken by GU. The Managerial Accounting course in the BAAF was compared to a Cost and Managerial Accounting course at another university. The two courses are incomparable because they have different *foci*, with the former being an introductory course, and the latter a capstone subject. This is reflected in the dissimilar CILOs of the two courses. At a regional level, the Managerial Accounting course was compared to a Management Accounting and Decision-Making course at a university in Saudi Arabia, however, only the Course Description was available and none of the other components could be benchmarked. The descriptions of the two courses did not have many common elements. At a local level, the Managerial Accounting course was compared to a Managerial Accounting course at a local university in Bahrain. While this appears to be an appropriate benchmark, only the course description was available for the other university, so a proper benchmarking could not be undertaken. The BAAF programme needs to be appropriately benchmarked with comparable programmes and courses and based on sufficient information, which can only be accessed through formal arrangements, rather than informal desk-based benchmarking. Therefore, the Panel recommends GU to improve its benchmarking practices to include appropriate formal benchmarking arrangements with relevant benchmarking partners and reference points.

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- The outcomes of the BAAF benchmarking activities were used to inform the decisions made by the programme review team during the periodic review of the BAAF programme. The benchmarking outcomes were discussed in the team meetings and used to justify the proposed changes to the BAAF programme.

- GU has a number of formal survey instruments which are primarily used by the QADC to collect structured feedback from internal and external stakeholders. These include Course Evaluation Surveys at the end of every semester, Graduate Exit Surveys, Student General Satisfaction Surveys about university services, resources and facilities, Alumni Surveys, Employer Surveys, Faculty Satisfaction Surveys and Staff Satisfaction Surveys. None of the institutional surveys have provisions for extracting programme level data, which poses a challenge for evaluating satisfaction and other parameters of a particular cohort of students or group of staff members. This can be easily addressed by requiring survey respondents to indicate their programme of study or affiliated department. In addition to these instruments, feedback is collected from internal stakeholders through the Student Council and Questions & Answers sessions with students, and from external stakeholders through the PIAB and focus groups with industry leaders.

- During the interviews, the Panel notes that the PMO collates and analyses the feedback and comments obtained through surveys from internal and external stakeholders and forwards them to relevant departments and units for action. The survey results were compiled and sent to the Department, where they were discussed at the Department Council meeting and improvement and action plans were developed in response. The Department of Accounting and Financial Sciences also includes the results of some surveys and how they were used to make improvements in their Annual Report and in BAAF programme reviews. This approach ensures that comments and feedback collected through surveys are used to inform decision making on the BAAF programme.

- Improvements to the BAAF programme and changes at the institutional level have been made based on the survey results, and some of these are detailed in the SER and in additional evidence requested by the Panel. At the institutional level they include revising the Graduation Project and Internship Procedures, and introducing new courses in Entrepreneurship, Innovation and Sustainability. At the programme level, the BAAF curriculum was restructured to create a balance between theoretical knowledge and practical skills with emphasis on technical competencies and interpersonal attributes, faculty members with industry experience have been recruited to teach on the programme and examination scheduling has been modified to avoid clashes.

- Feedback from external stakeholders has also been utilised to make the programme more technology oriented, introduce project-based assessments and group projects and include soft skills such as leadership, self-evaluation, communication skills and independent thinking skills in BAAF courses. Improvement plans have been generated in response to

feedback collected during Questions & Answers sessions with students. The changes which have resulted from stakeholder feedback are announced through the You Said, We Did bulletin and in presentations to the PIAB.

- The Panel found a general awareness amongst internal and external stakeholders about improvements made to the programme in interviews during the virtual site visit, which further confirms that there are appropriate mechanisms for communicating outcomes to stakeholders. While the GU provides limited evidence that stakeholders are satisfied with changes implemented based on their feedback, the Panel found support for this in interviews with stakeholders, in the stakeholder survey results which showed an improvement over time, and in the PIAB minutes. The Panel's view is that GU would benefit from implementing a more formal mechanism for verifying that stakeholders are satisfied with changes made based on their feedback.

Indicator 4.5: Relevance to Labour market and Societal Needs

The programme has a functioning advisory board and there is continuous scoping of the labour market and the national and societal needs, where appropriate for the programme type, to ensure the relevancy and currency of the programme.

Judgment: *Addressed*

- The BAAF programme has an independent PIAB formed in 2019, with ToR which were recently revised and are common to all Industrial Advisory Boards at GU. The Board consists of three industry representatives from different domains who have relevant knowledge and skills, and one BAAF alumni and the BAAF programme coordinator. Other programme staff may attend the Board's meetings as invited guests to discuss issues related to the programme. The external members of the PIAB have appropriate backgrounds and experience and the Panel met with PIAB representatives during the virtual site visit. The PIAB meets at least once every semester and the coordinator drafts the meeting minutes. The HoD prepares an action plan in response to suggestions made by the PIAB.

- The SER details a number of changes that have been made in response to feedback from the PIAB, including the addition of FinTech courses, more project-based and practical courses and accreditation by professional bodies. This is supported by evidence in the programme review reports, PIAB meeting minutes, action plans, departmental meeting minutes and interviews with external stakeholders. The Panel found a direct alignment between the PIAB feedback and revisions to the BAAF programme with the majority of PIAB suggestions, implemented in the programme, indicating that the feedback is being used systematically to inform decision making on the programme.

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- Input from external stakeholders plays a key role in ensuring that the BAAF programme meets the needs of the labour market. In addition to the PIAB, feedback from regular alumni and employer surveys is considered, along with market research studies, Alumni Association meetings, focus groups with industry leaders, and feedback from internship field supervisors. The graduate employability rate (65% on average) and comments by alumni and external stakeholders about the programme all indicate that the programme is suited to the labour market needs and national priorities. Furthermore, the Panel was informed about the demand for taxation specialists in the labour market due to the introduction of VAT in Bahrain, and GU has responded to this need by seeking additional exemptions from the ACCA in taxation, which will further ensure that the BAAF meets the labour market requirements.

- Several formal studies have been undertaken to scope the labour market and ensure that the programme is relevant and up-to-date. In 2018, GU conducted a market research study to identify the needs of the labour market, as well as the national and society needs. Formal roundtables and interviews with industry representatives, such as the Economic Development Board, have also been held to develop an understanding of the skills and knowledge expected from the graduates from the point of view of the employers. Market research reports by the likes of the World Bank and Gulf Talent have also been used to scope the labour market, as they provide useful secondary data which is relevant to the BAAF programme. The SER also refers to a market needs gap, but the text discusses the need for Human Resources Management graduates, rather than Accounting and Finance graduates. While the extent of the formal market research studies for the BAAF programme is somewhat limited, the SER provides a convincing argument to highlight the need for Accounting and Finance graduates who are equipped not only with the prerequisite knowledge, but also 'soft' skills and FinTech skills, both of which have been integrated into the BAAF programme following the periodic review.

- Feedback from the PIAB, external stakeholders and market research are discussed at Department Council meetings and reflected in the annual improvement plan of the programme, which is monitored by the CQAC and QADC. The QADC also conducted an *ad hoc* audit of the labour market scoping in March 2021, to monitor whether it is effectively implemented, and proposed some changes to future market scoping initiatives.

V. 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 and Finance of College of Administrative and Financial Sciences offered by the Gulf University (GU).**

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

1. The programme is accredited by the Association of Chartered Certified Accountants with eight exemptions and seeks to increase this to the maximum nine exemptions with the addition of the course Advanced Taxation.

2. The programme benefits from several layers of mapping and confirmation of NQF levels and credits.

3. The focus on Graduate Attributes which is very well articulated and is highly relevant to such a professional qualification.

4. The College has a strong commitment to provide employability skills to graduates that are supported by the participation of the Industrial Advisory Board.

5. The wide range of teaching and learning methods utilised in the BAAF programme and their focus on active learning and student engagement.

In terms of improvement, the Panel recommends that the Gulf University and/ or the College of Administrative and Financial Sciences should:

1. Adequately support research and professional practice with additional resources in order to embed these in course materials and teaching and learning activities.

2. Develop and implement a procedure for obtaining ethics clearance for all student graduation projects which effectively addresses any ethical issues that may arise.

3. Include in its Admission Policy a minimum high-school passing grade for admission in the preparatory courses and put more emphasis on spoken English in the placement test and preparatory courses.

4. Review the teaching load of the staff members and provide them with more support to publish in international journals.

5. Recruit more staff members to ensure maintenance of the standard of the programme.

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6. Develop a viable action plan for the work environment to ensure the retention of qualified staff members.

7. Increase the subscriptions of the library to include additional e-databases such as those requested by Head of Department to fill the gap between what is available and what is required.

8. Review the level of assessments' complexity to ensure the academic standards of the programme.

9. Investigate the reasons behind low achievement of Course Intended Learning Outcomes in some courses and ensure that the data collected is used to improve the degree of achievement of the Course Intended Learning Outcomes and Programme Intended Learning Outcomes.

10. Review the effectiveness of the internal moderation.

11. Review the effectiveness of the external moderation.

12. Provide field supervisors with appropriate information and training about their role and responsibilities to ensure that they are able to effectively evaluate students.

13. Ensure that all policies are regularly reviewed and revised in line with the university's four-year review cycle, or earlier where warranted by changes in regulations or practices.

14. Investigate the causes for high turnover in the Head of Department's position and implement appropriate strategies to increase retention and improve the effectiveness of the programme leadership and management.

15. Improve its benchmarking practices to include appropriate formal benchmarking arrangements with relevant benchmarking partners and reference points.

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