



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

Directorate of Higher Education Reviews Programme Review Report

University of Bahrain
College of Business Administration
Master of Science in Accounting
Kingdom of Bahrain

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Acronyms

AACSB	Association to Advance Collegiate Schools of Business
ACCA	Association of Chartered Certified Accountants
APR	Academic Programme Review
BQA	Education & Training Quality Authority
CILO	Course Intended Learning Outcome
CoB	College of Business
QAAO	Quality Assurance and Accreditation Office
DHR	Directorate of Higher Education Reviews
HEI	Higher Education Institution
HoD	Head of Department
IT	Information Technology
M.Sc. in Acc	Master of Science in Accounting
NQF	National Qualifications Framework
PAC	Programme Advisory Committee
PEO	Programme Educational Objective
PILO	Programme Intended Learning Outcome
QA	Quality Assurance
QA&AC	Quality Assurance & Accreditation Committee
SAC	Student Advisory Committee
SER	Self-Evaluation Report
ToR	Terms of Reference
UoB	University of Bahrain

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 form the basis of 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 judgements 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 judgement, as shown in Table 1 below.

Table 1: Criteria for Judgements

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

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

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

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

II. The Programme's Profile

Institution Name*	University of Bahrain
College/ Department*	College of Business Administration
Programme/ Qualification Title*	Master of Science in Accounting
Qualification Approval Number	University Council Decision No. (255/2017) of May 2017
NQF Level	-
Validity Period on NQF	-
Number of Units*	8
NQF Credit	-
Programme Aims*	<p>A. Demonstrate a thorough understanding of the body of knowledge in accounting.</p> <p>B. Communicate effectively and professionally.</p> <p>C. Evaluate business issues and practices from ethical and global perspectives.</p> <p>D. Demonstrate the research and analytical skills needed to solve problems in an accounting context.</p>
Programme Intended Learning Outcomes*	<ol style="list-style-type: none"> 1. Acquire advanced knowledge and skills in accounting. 2. Illustrate contemporary issues in accounting. 3. Exhibit effective use of written and oral communication skills. 4. Articulate ethical considerations in the accounting profession. 5. Evaluate various global accounting practices. 6. Critically analyze accounting data using appropriate methods. 7. Develop accounting research on scientific basis.

* Mandatory fields

III. Judgement Summary

The Programme's Judgement: Confidence

Standard/ Indicator	Title	Judgement
Standard 1	The Learning Programme	Satisfied
Indicator 1.1	The Academic Planning Framework	Addressed
Indicator 1.2	Graduate Attributes & Intended Learning Outcomes	Partially 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	Addressed
Indicator 3.2	Academic Integrity	Addressed
Indicator 3.3	Internal and External Moderation of Assessment	Partially Addressed
Indicator 3.4	Work-based Learning	Not Applicable

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

IV. Standards and Indicators

Standard 1

The Learning Programme

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

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.

Judgement: Addressed

- The Master of Science in Accounting (M.Sc. in Acc) programme offered by the College of Business (CoB) of the University of Bahrain (UoB) complies with the university's regulations and requirements for designing, developing, and offering academic programmes. A review of the submitted evidence as well as the information reported during interviews confirmed to the Panel the programme's compliance with existing regulations set by the Higher Education Council and by international academic standards and practices, such as the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants, and the Association to Advance Collegiate Schools of Business (AACSB).
- The Self-Evaluation Report (SER) does not mention any information on potential programme-related risks; however, the Panel was able to find among the evidence a risk register for accounting programmes. According to the Panel, this register is satisfactory although the programme could also benefit from having clear and detailed action plans that elaborate on how the risks in the register are to be monitored and mitigated. Thus, the Panel suggests the development of such plans as a supplement to the existing risk register.
- Interviews with various stakeholders confirmed to the Panel that the programme has applied for placement on the National Qualifications Framework (NQF), to be placed on NQF Level 9. In fulfillment of the NQF application requirements, comprehensive mappings of all relevant learning outcomes and objectives have taken place.
- The Panel notes that the qualification title 'Master of Science in Accounting' is concise and clearly states the level and subject area of the qualification. The title is consistent with the

academic programme's contents and the education it provides. It is also consistently used across all documentation including transcripts and graduation certificates.

- The programme has a total of four Programme Educational Objectives (PEOs), which according to the SER were all developed based on AACSB standards and in consultation with various stakeholders, mainly the Programme Advisory Committee (PAC). The Panel notes that in terms of their level and subject matter, the PEOs are appropriate, and they are also consistent with the college and university missions and strategic goals. PEO number four, in specific, aligns well with the research-related strategic goal of the University.

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.

Judgement: *Partially Addressed*

- The University has a set of graduate attributes reflected in its University Intended Learning Outcomes, to which the PEOs of the programme are aligned. The result of this alignment is then cascaded to the programme through its Programme Intended Learning Outcomes (PILOs) and Course Intended Learning Outcomes (CILOs). The Programme Specification clearly states the mapping of the PILOs and PEOs. The Panel finds this mapping to be accurate and is of the view that the PILOs are at the level of a master's qualification and are appropriate for its disciplinary area.
- During the extension visit, the Panel was provided with the Academic Programme Benchmarking Form, which shows that the PILOs are appropriately benchmarked with regional and international recognised programmes. All PILOs were recently reviewed by the Head of Department (HoD), the Programme Coordinator and the Director of the Quality Assurance and Accreditation Office (QAAO) and a Proposal was prepared for PILOs change. The proposal is approved by the department's Postgraduate and Research Committee, Department Council and the college's Postgraduate and Research Committee. Based on the provided evidence, the Panel is satisfied with the revised PILOs.
- During the extension site visit, the Panel reviewed samples of Course Syllabus Forms and found that although the CILOs are clearly written and measurable; they are not mapped to the newly revised PILOs. During interviews, the Panel learned that due to not having any student enrolled in the programme this year, the mapping exercise was postponed. The Panel recommends that the College should update courses' specifications to ensure appropriate mapping of CILOs to the new PILOs.

- The M.Sc. in Acc programme has a main research component, which is the nine-credit hour 'Thesis' (ACC695) course, in addition to another important research component, which is the three-credit hour course 'Research Methods and Statistical Analysis' (QM650). Additionally, as per the Panel's opinion, the teaching of the programme and its aims are research oriented. Based on this and from the review of related evidence, the Panel finds that the CILOs of the research components in the programme contribute to the achievement of its PILOs and PEOs.

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.

Judgement: Addressed

- As per the Programme Specification, the M.Sc. in Acc programme consists of a total of 33 credit-hours, distributed over six core courses (18 credits), two elective courses (6 credits), and the thesis (9 credits). According to the study plan, students are required to complete a total of 18 credit-hours before enrolling in their thesis course and they have a maximum of eight semesters to complete the whole academic programme. The Panel is of the view that the study plan demonstrates appropriate year-on-year and course-by-course progression, with clear pre-requisite requirements and a suitable workload.
- In compliance with the Benchmarking Policy and Regulations for Offering and Developing Academic Programmes, the Department of Accounting conducted a benchmarking exercise to ensure that the programme's courses are in line with regional, and international standards within prestigious and top ranked universities. The results showed a high similarity level between the courses offered in the programme and the benchmarked universities. The programme has also been externally reviewed by ACCA, where the results revealed that the syllabi of all accounting courses, contents and assessments have comparable standards to ACCA. Furthermore, the Panel notes, during the extension visit, that programme aims, admission criteria, programme academic plan, and courses were recently benchmarked against four similar programmes. However, the Panel urges the College, in future benchmarking, to include teaching methods, assessments and CILOs.
- Examining the curriculum structure, the Panel noticed that the curriculum is designed to balance between theory and practice and knowledge and skills. This is demonstrated through a diverse set of core and elective courses and ensured through different mappings between the university, programme, and course outcomes. With regard to the depth and breadth of the course contents, the Panel notes from the course specifications and a sample

of course portfolios that the courses are comparable to those offered to students pursuing a similar qualification in other universities regionally, and internationally, and that contents have appropriate depth and breath.

- As per the SER, a collaboration took place between the CoB and well-known international publishers such as McGraw Hill, Pearson, Oxford University Press, Cengage, and Wiley and Sage, to provide students and faculty with the latest e-textbooks, to help enrich their course contents. However, the Panel reviewed a sample of courses outlines and noticed that some of the references and textbooks for the accounting courses are not recent and some are out of date. Thus, the Panel recommends that the College should update the textbook collection and references within the programme's course outlines.
- Studying and learning about the perspectives and challenges that relate to research ethics is one of the objectives of the programme. Students are taught how to adhere to the research process in terms of integrity, rights, and ethics in the 'Research Methods and Statistical Analysis' course (QM650) and the 'Thesis' course (ACC695). Students also take several other courses that cover principles and ethics relevant to their discipline, such as: 'Business Ethics' (MGT635), 'Auditing and Assurance Services' (ACCM502), and 'Advanced Financial Accounting' (ACC610). The Panel is of the view, thus, that the programme satisfactorily trains students in the scientific research principles and ethics relevant to their specialisation.

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.

Judgement: Addressed

- UoB's Teaching and Learning Policy includes five principles that emphasise the use of a range of teaching and learning methods such as innovative teaching, blended learning, and virtual learning, which guide the use of different teaching strategies and tools by the programme's faculty members. A review of the course specifications as well as a sample of course portfolios indicated to the Panel a mix of teaching and learning methods relevant to the types and levels of the programme's courses and in line with the institutional teaching philosophy. Interviews with students and alumni also confirmed to the Panel the general satisfaction toward the variety and currency of teaching and learning strategies implemented in the programme. However, the Panel did not find much evidence to indicate that current research findings inform the programme curriculum, which is particularly important in a graduate programme. As a result, the Panel recommends that the College should ensure that the faculty members clearly demonstrate how they utilise research findings and activities to enhance the quality of teaching and learning.

- The Teaching and Learning Policy refers to the integration of technology in education in general without making explicit reference to e-learning. Nevertheless, in practice, e-learning is executed in the programme through the Blackboard Learning Management System (LMS) and is closely supported and monitored by UoB's E-Learning Centre, as was confirmed in interviews. While the Panel acknowledges the efforts exerted by the College during the COVID-19 pandemic that led to a smooth transition to online learning; the Panel advises the College to ensure that the use of e-learning be formally and explicitly included and detailed in relevant policies.
- The Teaching and Learning Policy promotes the use of different learning activities, both formal and informal and emphasises student engagement, innovation, and exploration of new knowledge. In line with this, the students are provided with opportunities that expose them to professional practice and application, such as various webinars organised by the faculty members in relation to the topic 'Business Education Shift to a More Sustainable Future', in which they had the opportunity to interact with, and learn from, local and international experts in their field. Both faculty and students confirmed during interviews that such events along with several other workshops help expose students to the new trends in the local and international world of business and to prepare them for the job market, in addition to developing their professional, independent, and lifelong learning knowledge and skills.

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.

Judgement: Addressed

- UoB has an assessment framework consisting of the Regulations of Study and Examination and the Moderation of Assessment Regulations, which covers a wide range of assessment methods and tools and is accessible through the university website. In the M.Sc. in Acc programme, reliance is in particular on examinations, projects, presentations, and written assessments to evaluate students' research skills.
- The course specifications documents include the assessment details for each course, such as the assessment types, weights, and dates, and these pertain to both formative and summative assessments. A review of a sample of course portfolios confirmed to the Panel the utilisation of varied assessment methods in the curriculum (e.g., projects, examinations, presentations) and that assessment tools include details on marking criteria. The Panel is also satisfied with the feedback students receive on their marked works, as students and alumni confirmed that it is clear, detailed and timely.

- Research ethics is integral to the programme and performing ethically in the business world whether through conducting research or any other task, is an expectation incorporated within the aims of the programme. To ensure that students adhere to scientific research principles and ethics, the CoB abides by the university rules and regulations in relation to academic misconduct, cheating, and plagiarism. It also implements related mechanisms, such as the adoption of plagiarism-detection tools (Turnitin and SafeAssign).
- Faculty members in the programme closely supervise students, provide them with the necessary guidance, and monitor their progress in completing their theses and programme. Reports of both current students and alumni in the interviews confirmed to the Panel the general satisfaction with the monitoring and supervision provided to students in the programme.
- The programme is guided by UoB's Regulations of Study and Examination, the Student Misconduct Bylaws, the Anti-Plagiarism Policy, and the Guide to Student Rights and Duties in addressing students' cases of academic misconduct and appeals. In case of possible misconduct, the Student Misconduct Committee investigates the case and makes a recommendation for the dismissal of the case or for an appropriate penalty that also considers possible prior offenses. As for student appeals, the Panel examined a sample of appeal cases, with the way they were handled, and final decisions taken in each case, which confirmed to the Panel the consistent implementation of policies.

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.

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.

Judgement: Addressed

- The admission policy is well-embedded in the Regulations of Study and Examination, and the admission requirements are published in the Higher Studies Regulations and Student Handbook. The Panel examined the admission requirements of the programme and finds them appropriate for the M.Sc. in Acc programme and comparable to those of similar programmes locally and internationally. Interviews with the programme team and students confirmed to the Panel that UoB follows a clear admission policy that is consistently implemented and communicated to all relevant stakeholders.
- According to the Higher Studies Regulations, the Postgraduate Committee of the Department of Accounting requires, if an admitted student is found to be inadequately prepared for the programme, to study up to three remedial preliminary courses before progressing in the programme. The remedial preliminary courses are: 'Financial Accounting' (ACCM500), 'Intermediate Accounting' (ACCM501), and 'Auditing and Assurance Services' (ACCM502). The Panel finds the remedial support measures for inadequately prepared students to enter and progress in the programme appropriate.
- The regulations and procedures for credit transfer are well identified in the Higher Studies Regulations. These are classified into students transferring from another university, and those transferring to another programme within UoB. The regulations also refer to Recognition of Prior Learning according to well identified conditions.
- The Panel was not able to identify any regular benchmarking of the admission policy and requirements taking place against those of similar programmes, or any formal review of the admission requirements in light of students' performance data. During the extension visit, the Panel was only provided with a Benchmarking Form that includes a recent

benchmarking activity of the admission criteria against similar regional and international programmes. Therefore, the Panel recommends that the College should conduct regular reviews of the admission requirements, both in light of students' performance data and with reference to data collected through benchmarking with similar programmes.

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.

Judgement: *Partially Addressed*

- UoB has clear policies and regulations for recruiting faculty members, which are published in the Academic and Administrative Bylaws, where they are elaborated on through general definitions and procedures for faculty appointment, induction, responsibilities and delegations, faculty members' leaves, appraisal and promotion. Interviews with faculty revealed a good understanding of the promotion regulations.
- UoB has a well-defined Strategic Plan for Scientific Research, which is aligned with the CoB Strategic Plan (2020-2024) and the CoB Research Action Plan (2019-2022). After reviewing the evidence in relation to the quality of scientific research of the academic staff, the Panel noticed that for the 2015-2019 CoB Strategic Plan, the CoB faculty had published 200 articles in peer-reviewed and academically respected journals that are indexed in recognised indices. In result, the Panel finds that the applied policies and procedures are appropriate and support the quality and alignment of faculty's scientific research with UoB's and CoB's strategic and research plans.
- The UoB Academic and Administrative Bylaws define the academic staff working hours as 40 hours per week, of which 12 credit hours are for PhD holders depending on academic rank, and 15 or 18 credit hours are for holders of a lesser academic degree. The remaining hours are divided among research, students' advising, office hours and participation in councils and committees. The Bylaws also show that women's special needs are considered. Despite this, the recent actual workload for the programme's teaching staff indicated an inconsistent faculty workload compared with the workload structure of UoB. In addition, there was no academic promotion application in the Department of Accounting in the last five academic years. Thus, the Panel recommends that the College should ensure alignment of the actual faculty workload with UoB's workload structure, to ensure appropriate balance between teaching responsibilities, community service and research outputs, which would also increase the opportunity for faculty members to apply for academic promotion.

- The Department of Accounting includes 25 full-time and six part-time teaching staff. Of the full-time faculty, 19 hold a PhD and the remaining are lecturers and teaching assistants. The profile of the academic staff shows a range of specialisms including Accounting, Auditing, Finance, Management Accounting, Taxation, Accounting Information Systems and Environmental Accounting. However, considering the provided explanation of the student-to-staff ratio, the Panel is of the view that there happens to be a major reliance on part-time staff rather than on full-timers. Thus, the Panel recommends that the College should develop an action plan that ensures recruiting enough specialised full-time academic staff, to warrant a student-to-staff ratio in line with international standards.
- The Professional Development and capacity building of faculty members is a strategic priority of the CoB Strategic Plans and it is based on the results of staff appraisal. The Unit for Teaching Excellence and Leadership, and the Administrative Training Office at UoB are mainly responsible for organising and providing continuous training and capacity building opportunities to faculty members. As evidence, the Panel reviewed documents on training workshops offered by ACADEM and Publons Academy among others. The Panel appreciates the efforts that the University and the College put into professionally developing faculty members and for ensuring that professional development arrangements, policies, and procedures are consistently implemented and evaluated. Nevertheless, the Panel did not find any evidence on professional development activities that enhance faculty capacity to supervise postgraduate students' theses in accounting. Hence, the Panel recommends that the College should consider providing professional development activities that enhance faculty capacity to supervise postgraduate students' theses.
- Looking at the academic staff turnover and retention rates in the Department for the last five academic years, the Panel noticed an increase over the years in the staff turnover rate (23.08% in 2021-2022 in comparison to 0.00%, 4.55%, 0.00%, and 13.04% from 2017-2021 respectively). This is a matter of slight concern for the Panel and, consequently, the Panel advises the College to closely monitor these rates in the coming future and formally investigate the reasons behind them if necessary.

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.

Judgement: Addressed

- The CoB building has classrooms and laboratories with suitable seating capacity and equipped with data projectors, computers, whiteboards, and internet services. Based on

the video tour of the College, there are Information Technology (IT) facilities and a number of personal computers available to accounting students in laboratories and the library, with good standard facilities and higher specification facilities to support specialist applications. Also, the general/specific software listed is appropriate for meeting the requirements of the programme, with PCs connected *via* the UoB network, and Wi-Fi is available across the campus. The Panel is of the view that the facilities are appropriate and is satisfied with the classes and laboratories available to serve the programme.

- The UoB library includes over 306,000 volumes for all disciplines, in English and Arabic, and a digital library that provides access to over 150,000 e-books, 27,000 e-journals and over 1 million e-theses with over 26,000 titles specifically for the interest of CoB. Private study rooms equipped with computers are also available in the library.
- The Panel learned during interviews with the UoB administrative staff that the IT Centre of the University and the department technicians help maintain the IT facilities serving the programme, with some vendors being responsible for the maintenance of equipment on warranty. The Panel noted from interviews that arrangements and processes are in place, with sufficient continuous monitoring and ad-hoc maintenance being implemented, to ensure timely completion of maintenance requests and to monitor the appropriateness of the UoB physical infrastructure facilities and resources.
- UoB has a Health and Safety Policy that aims to ensure a safe working environment for all stakeholders. The Panel found evidence that health and first aid are provided by the University Health Centre, which was found to be well-equipped with health facilities and relevant staff. The Panel noted from the Workplace and Safety Programme and interviews with stakeholders that fire drills are conducted regularly in collaboration with the Civil Defense. Thus, the Panel is satisfied with the arrangements that ensure the health and safety of staff and students at UoB.

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.

Judgement: Addressed

- UoB has a centralised Student Information System (SIS) to support academic programmes, faculty members and students. The Panel acknowledges that the SIS at UoB is a sophisticated decision-making tool. In addition, UoB uses Blackboard and Microsoft Teams as virtual learning platforms to support e-learning and teaching activities. Blackboard can track students and faculty activities, as was evident from the IT

demonstration and the e-learning reports generated by the UoB e-Learning Centre. However, no information was provided on the Library Information Service as well as the laboratories, indicating the tracking of users' activities. The Panel also found insufficient evidence on the analysis and formal discussion of e-learning tracking reports. Thus, the Panel recommends that the College should conduct more comprehensive tracking of its facilities and resources and regularly review and analyse the resulting utilisation tracking reports, to better inform decision-making in the Department.

- Access to the SIS is password controlled with specific restrictions for students and identified staff, and backups of students' data, and other information, are taken regularly and kept both on and off site, with back-up restore processes continuously being tested. In the Procedures of Ensuring Students' Grades, the Panel noted that students' grades are entered in the SIS by the course coordinators and then reviewed and approved by the HoD and the College Dean before being passed to the Deanship of Admission and Registration, where students expected to graduate are confirmed before being verified by the College. The Panel reviewed a sample of programme certificates and transcripts and confirmed their accuracy in describing the achieved learning by the students. The Panel also learned through interviews with the alumni that graduation certificates are issued in a timely manner.

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.

Judgement: Addressed

- UoB provides students with different types of support during their study in the programme, including support in terms of library services, laboratories, e-learning and e-resources, guidance, and care. Academic support and guidance is provided to students by the Deanship of Student Affairs and relevant information is well-explained in the Academic Advising Regulations. Virtual academic support is also provided through the Online Academic Clinic Platform; and laboratory and library support is provided by the relevant technicians and staff, including information literacy training and induction programmes. The Panel appreciates the academic advising support provided to the students through the Online Academic Clinic.
- Career guidance for students is provided by the Deanship of Student Affairs. The CoB also organises regular career fairs and workshops on how to prepare and enhance students' resumes, so as to compete in the labour market and achieve their career objectives. The

Panel learned from interviews with students that they are satisfied with the career guidance support and internship opportunities provided by UoB.

- The University Guidance and Counselling Department conducts an Induction Day to introduce new and transferred students to the UoB facilities, support services, rules, regulations, students' rights and duties. Moreover, another Induction Day is conducted for students at CoB to introduce them to their study plans and courses.
- The academic advising processes are defined in the Academic Advising Regulations. The Panel reviewed evidence and learned from interviews with students and alumni that academic advisors in the programme coach, mentor, and guide students to achieve the graduate attributes and develop their career paths; in addition, academic advisors are also responsible for monitoring at-risk students through the SIS online platform based on the Procedures for At-Risk Students. The Panel is of the view that the support for at-risk students is suitable, and that the continuous monitoring provided by the SIS ensures timely intervention by the academic advisors.
- UoB Students Rights and Duties indicate a commitment to the equal treatment of students irrespective of age, disability, marital status, family circumstances, race, religion, and gender. The Handbook for Special Needs Students confirms UoB's commitment to support and accept students of both genders and with no discrimination based on needs. The Panel noted from the interviews with students and alumni that academic adjustments or assessment accommodations are made for students with special needs.
- The feedback on student support services is usually elicited from the surveys conducted by the Student Services Department. In addition, the Course Evaluation Reports measure and analyse students' feedback about resources and academic support. Moreover, the Panel confirmed, based on evidence from the minutes of meetings and interviews with students and alumni, that improvements are made to students' services based on students' suggestions and needs.

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.

Judgement: Addressed

- The Panel confirmed from the interview with the faculty and the Quality Assurance (QA) representatives, as well as from the review of course specifications, that assessments are designed to facilitate the achievement of course and programme learning outcomes, and that there are measures in place to ensure that they meet academic standards in terms of complexity and rigour. Additionally, the Panel notes that there is a set of procedures in place, mainly internal moderation, to ensure the accurate alignment of assessments with learning outcomes and graduate attributes. Nevertheless, the Panel advises that the assessments be more diverse in terms of formative and summative assessments.
- One way of ensuring that the graduate achievements meet the PILOs is through the mapping of CILOs achievement, whereby assessments in courses are mapped to specific CILOs that are themselves mapped to particular PILOs. Course assessment forms, faculty course reports, and internal moderation processes are in place to verify the accuracy of these mappings and to confirm that outcomes are being met. Indirectly, the programme team clarified through the interviews that the PILOs are assessed through the Alumni and Employer Surveys, which help confirm whether the knowledge and skills of students reflected in their achievements are at the level of the expected PILOs.
- As per the SER and as was reported in the interviews, the assessment process is monitored through an internal pre-and-post moderation process and also through the work done by the department's Quality Assurance and Accreditation Committee (QA&AC). Apart from issues related to moderation of assessments raised in Indicator 3.3, the Panel finds the mechanisms that are in place for monitoring the implementation and improvement of the assessment process adequate and parallel to those of other similar programmes and institutions.

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).

Judgement: Addressed

- Policies, procedures, and regulations regarding academic integrity are included in the Research Charter and in booklets and are distributed to all students and new faculty, during the respective induction programmes. These are also detailed in the UoB Avoiding Plagiarism Policy and the Regulations of Study and Examination. Turnitin software as well as the SafeAssign feature in Blackboard are used for checking similarities in assignments and detecting academic plagiarism. The accepted similarity percentage is 15%.
- The Panel reviewed evidence relating to the programme's records of academic misconduct cases for the last three semesters and found no cases of students' misconduct and plagiarism cases. As per the SER, in most courses, multiple attempts of assignment submission are allowed, thus minimizing the chances of plagiarism cases. Furthermore, as clarified from the interviews, the faculty are well aware and informed about the disciplinary measures and similarity checks that are conducted to students' semester work and Master's theses. Therefore, the Panel is of view that academic integrity is well ensured in the MSc. in Acc programme.

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.

Judgement: Partially Addressed

- The moderation procedure is included in the University Policy for Moderation of Assessment Regulations, the Quality Assurance and Enhancement Policy, and the Teaching and Learning Policy. Internal moderation is implemented through the department's Examination and Moderation Committee. Moderation forms are available to guide the moderators in their assigned tasks and the internal moderators are appointed by the Examination and Moderation Committee with approval from the HoD based on their familiarity with, or previous teaching experience of, the courses they moderate. The Panel notes from the Moderation of Assessment Policy that homework, tests, projects,

quizzes and assignments are subject to internal moderation. However, the Panel learned during the interviews that final examination is the only assessment that is subject to internal moderation. Thus, the Panel recommends that the College should ensure including all types of assessments in the internal moderation processes.

- An evaluation of the effectiveness of the programme's internal moderation process takes place through the Moderation Committee, which, as the Panel was informed in interviews, is responsible for preparing an analysis report in the end of each semester based on the review of the internal pre-and-post moderation forms for the courses of that semester. The Panel notes that the mechanisms for evaluating the effectiveness of the programme's internal moderation are in place.
- The Panel examined the Moderation of Assessment Policy, which includes clear procedures for external moderation of assessments. The Panel is of view that the formal processes of the external moderation are appropriate at the course level and for the selection of external moderators, however, these processes were not implemented before the extension visit. The Panel examined the Course Rolling Plan and the External Moderation Forms that were provided during the extension visit.
- The Panel did not find any evidence on how the effectiveness of the programme's external moderation was ensured by the Moderation and Examination Committee or Quality Assurance Committee. Therefore, the Panel recommends that the College should ensure that the outcomes of external moderation are analysed and discussed on the department level and are used to enhance the review and improvement of both courses and the programme.

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.

Not Applicable

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.

Judgement: Addressed

- The nine-credit 'Thesis' course (ACC695) constitutes a culminating experience for students in the M.Sc. in Acc programme. Students can register for it after completing 18 credit hours from their study plan. The Panel examined a sample of students' theses and found them to be similar in level to those of equivalent programmes. The mapping of the thesis's CILOs to the PILOs included in the course specification as evidence illustrates how the thesis makes an important contribution to the achievement of the PILOs.
- The Postgraduate Studies Regulations of UoB cover in detail all aspects related to higher studies including admissions, study regulations, supervision, examination, and support for students. These regulations are published on the university website for all relevant stakeholders and include the responsibilities of both research supervisors and students.
- The assessment of the 'Thesis' course is well-defined in the Postgraduate Studies Regulations and conducted rigorously with a set of evaluation criteria and the involvement of an examination panel. As per UoB Postgraduate Studies Regulations, the student should achieve at least a 'B' grade to pass the thesis. The Panel finds the mechanisms for assessing the thesis appropriate and similar in level to those in equivalent programmes.
- Depending on the stage of implementation, thesis-related procedures and practices are monitored at different levels: the Postgraduate Committee, the Department, the College Council, and the University Council. Whereas, the mechanisms for evaluating the 'Thesis' course (ACC695) include a review of its portfolio by the QA&AC in addition to feedback elicited from the students through the Course Evaluation Reports.

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.

Judgement: Addressed

- Course portfolios were submitted to the Panel among the evidence, which included samples of students' graded assignments and theses. During the site visit, the Panel interviewed different groups of stakeholders (e.g., employers, alumni, and PAC members) who provided feedback on the quality and level of knowledge and skills of the programme's graduates. All of them expressed satisfaction with the graduates' profile. Upon reviewing the samples of students' graded assignments and theses and based on what was reported by various stakeholders in interviews, the Panel concludes that the level of the students' achievements is appropriate for the M.Sc. in Acc programme and is comparable with similar programmes locally, regionally, and internationally.

- During the site visit, the Panel was provided with statistics for the number of students entering the programme each year and those registered in it and who graduated from it. However, this information was in separate charts without there being evidence of a comprehensive analysis of students per cohort, showing for example the ratio of admitted students to successful graduates including year-on-year progression, retention, and length of study. The only thing that the Panel can ascertain from the 'Length of Study (2019-2021)' document is that most students complete the programme in an average of 2.8 years. It was not clear how the information in it is being used by the programme or what kind of decisions are being made based on it. Even in the case of the graduate destination surveys for the academic years 2017 and 2021, although their reports end with general recommendations to be addressed, it was not clear which of these recommendations pertain in specific to the M.Sc. in Acc graduates and which pertain to other programmes, as the surveys were done at the college level rather than at programme level.
- During the extension site visit, the Panel was provided with a recent analysis of students' data per cohort for the MSc. in Acc programme extracted from the SIS and found clear provision on the admitted, dismissed, cancelled admission and students withdrawing from the programme. The Panel notes from the evidence provided and the extension visit interviews that the programme's cohort analysis was discussed in the Department Council. During the extension visit, the Panel was also provided with Postgraduate Alumni Survey and Postgraduate Employer Survey, which were comprehensive and conducted at the programme level. The analyses of students' data per cohort and surveys ended with recommendations that were reflected in the annual SER for the academic year 2021-2022 (see Indicator 4.4 for more details).

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.

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.

Judgement: Addressed

- The University has several policies and regulations including the Academic and Administrative Bylaws, Regulations for Offering and Developing Academic Programmes, Teaching and Learning Policy, Regulations of Study and Examination, Moderation of Assessment Regulation, Higher Studies Regulations, Academic Advising Regulations, Programme Quality Assurance and Enhancement Policy, Plagiarism Policy. These policies, regulations and procedures are appropriate and regularly reviewed according to the Policy Development and Revision Framework almost every five years, as was confirmed during the interview with administrative and academic staff members.
- The management of QA at the CoB level is carried out by the QAAO and each academic department has its own QA&AC. Furthermore, the QAAO is a focal office that operates with the departments' QA&AC in coordination with the UoB Quality Assurance and Accreditation Centre, as evident in the UoB Quality Management Structure. The departments' QA&AC is mainly responsible for continuous monitoring of implementation of the guidelines in the Quality Manual. The Panel reviewed the minutes of meetings of the QA&AC of the Department of Accounting and confirmed from them and from various interviews with the department's staff that there is a clear QA management system in relation to the programme, which is consistently implemented.
- The Quality Manual provides details for the faculty members that guide them to their functions in teaching, learning and assessment. The Panel noted during interviews with academic staff and members of the QA&AC that their roles and responsibilities in the programme's QA are well-understood.
- According to the SER, UoB monitors and evaluates all quality provisions through its Quality Assurance and Accreditation Centre based on the Quality Manual. At the college and programme level, the QA management system and the identification of areas that

need improvement are clearly monitored and evaluated through the QA&AC Operational Plan and Achievements. The Panel also notes with appreciation the external accreditation of the College *via* the AACSB and its initiative to secure accreditations *via* the European Foundation for Management Development's Quality Improvement System and the Association of MBAs.

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.

Judgement: Addressed

- According to the Quality Manual, the College Dean, HoDs and department committees are responsible for the programmes' management. The organisational chart of UoB indicates appropriate flowlines of reporting within different university levels. At the institutional level, all academic matters are discussed at the University Council, while the CoB Council supervises its academic departments and programmes and then reports to the University Council. At the department level, the management of the programme is distributed between the Department Council, programme coordinator and department committees.
- Terms of Reference (ToR) for all administrative posts and councils are clearly outlined in the Quality Manual and UoB's Academic and Administrative Bylaws. The ToR of committees are well-presented, specifying responsibilities, membership, meeting frequency, for academic governance committees as well as for management committees. Adherence to the ToR is also evident in the formation of committees in the Department of Accounting.
- Within the Academic and Administrative Bylaws, there is a clear hierarchy for academic responsibility that ensures adherence to academic standards. The Quality Manual details the responsibilities for the various levels of the university's academic structure, which are: Board of Trustees, University Council, College Council, Department Council, programme coordinators, CoB committees, department committees, course coordinators and faculty members. The M.Sc. in Acc programme is managed by the programme coordinator, Graduate Studies Committee, and the HoD, with clear job descriptions, and adherence to them is clearly reflected in the discussion of academic issues in the meetings of the Department Council and other meetings of the department committees, which the Panel had the opportunity to examine and confirmed from them and from several interviews that the management of the programme is responsibly effective and appropriate.

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.

Judgement: *Partially Addressed*

- UoB has a programme-related QA policy pertaining to internal self-evaluations and audits, according to which the programme's annual SERs and relevant improvement plans should be produced by the department's QA&AC and submitted to the Dean and then on to the university Quality Assurance and Accreditation Centre. The last comprehensive self-evaluation of the M.Sc. in Acc programme was conducted in 2017-2018, and the reason why no other internal programme review took place after that year was explained in interviews by the programme management, who reported that colleges are exempted from self-evaluation in academic years when the programme is scheduled for some other assessment/examination (e.g., preparation for NQF placement or an accreditation review). As the CoB was undergoing reviews by the AACSB, and the programme by the BQA in the years 2019-2020 and 2021-2022, respectively, the programme was exempted from submitting the annual SERs.
- During the extension visit, the Panel was provided with the annual SER for the academic year 2021-2022, which includes progress on previous implemented improvement plans, and statistical analysis related to students and faculty. The annual SER was based on various inputs including feedback received from the PAC, Student Advisory Committee (SAC), Alumni Survey, Employer Survey, Internal Quality Assurance Report and BQA Report. Based on analyzing these inputs, an improvement plan was presented and discussed on the department level. Evidence was also provided on implementing the approved improvement plan associated with the annual SER. For example, a recommendation on implementing external moderation during the first semester of 2022-2023 was successfully addressed.
- During the extension visit, the Panel notes from UoB's newly approved Annual and Periodic Programme Review Policy that all academic programmes (excluding accredited programmes) will engage in a periodic programme review every four to six years. The Panel examined the submitted M.Sc. in Accounting Programme Review Report and related Curriculum Committee Minutes of Meeting and found only internal general review of the programme's courses with faculty members' feedback on each course they were assigned to review. As clarified during the extension visit interviews and noted in the External Review Plan, the Panel confirms that comprehensive formal periodic external review for the MSc. in Acc programme is underway to be completed by the academic year 2023-2024. By the time of the extension visit, the external periodic review plan was

approved, and it is supposed to be implemented soon by the departments' QA&AC. Thus, the Panel acknowledges the progress made during the extension visit, however, it recommends that the College should complete the periodic review of the programme by the academic year 2023-2024, as planned, ensure that it is conducted regularly as per the related policy, and that its outcomes are implemented to improve the programme delivery, and that the overall process of the periodic review is evaluated.

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.

Judgement: Addressed

- At the time of the site visit, the Panel was provided with an informal benchmarking exercise of the programme's courses that was undertaken by the Department of Accounting in compliance with the UoB Benchmarking Policy and Regulations for Offering and Developing Academic Programmes. The results showed high similarity between the courses offered in the programme and the benchmarked universities. The programme was also benchmarked with professional qualifications such as the ACCA. However, the Panel noted that the conducted benchmarking did not include PEOs, PILOs, admission criteria, academic progression of courses and assessment and teaching methods. Moreover, the Panel did not find sufficient evidence on conducting regular comprehensive benchmarking of the programme and on how the outcomes of the benchmarking are discussed and used to improve the programme.
- During the extension visit, the Panel was provided with an Academic Programme Benchmarking Form (dated 11 April 2023), which shows a recent benchmarking exercise of the MSc. in Acc programme against two regional and two international programmes in terms of programme aims, PILOs, admission criteria and courses. The benchmarking exercise resulted in recommendations and actions related to PILOs and courses' syllabus to improve the programme. The outcomes of the benchmarking was discussed and approved by the Graduate Studies and Research Committee, and the Department Council. The Panel is of view that the comparability of the academic standards of the MSc. in Acc programme with regional and international programmes is sufficient. However, the Panel advises that the programme include local universities in its future benchmarking.
- At UoB, the Center of Measurement, Evaluation and Analysis is responsible for administering and analysing the course evaluation survey. It is also responsible for conducting other surveys such as the Alumni and Employer Surveys, Faculty Survey and Graduate Destination Survey. However, at the time of the site visit, all provided surveys

and their reports were at college level rather than at programme level, which made it impossible to determine what results and what recommendations pertained specifically to the M.Sc. in Acc programme. Likewise, it made it difficult to evaluate how collected comments from surveys were being used to inform decisions in the programme.

- During the extension visit, the Panel was provided with the Postgraduate Alumni Survey and the Postgraduate Employer Survey, which were comprehensive and conducted at the programme level. The evidence provided and the extension visit interviews confirmed that feedback on the programme were collected from alumni, employers, PAC, and SAC at the programme level. The analyses of these surveys have ended with recommendations to enhance the programme. These recommendations are also reflected in the annual SER for the academic year 2021-2022 and included in the annual improvement plan. However, the Panel noticed that the sample of participants in the surveys is low. In all, the Panel is satisfied with the progress made during the extension visit and advises the programme to enhance the participation of both alumni and employers in future surveys.

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.

Judgement: Partially Addressed

- The ToR for the programme's PAC and SAC are detailed in the UoB Quality Manual. The ToR are clear and cover the advisory committees' constitution, membership, roles and responsibilities, frequency of meetings and reporting. The current PAC and SAC meet the required ToR especially with respect to responsibility and membership. Accordingly, the SAC should meet once a year, while one meeting for PAC per semester is preferable; however, once per year is the minimum. After reviewing the PAC's minutes of meetings, the Panel noted suggestions and recommendations related to enhancing the programme courses, content, and practices. Those recommendations were incorporated by the Department, as evident in the meeting minutes of the Curriculum Committee and the Department Council. The Panel notes with appreciation the contribution of the PAC in reviewing, improving and developing the programme based on market needs.
- The Panel did not find evidence of a comprehensive national and/or international market study that scope the labour market. The Progress Report provided to the Panel prior to the extension visit, indicates that UoB relies only on Postgraduate Employer Survey and the Financial Services Sector Profile published by Tamkeen to collect data from the labour market. The interviews conducted during the extension visit also confirmed that Tamkeen report is the only formal study used by the programme to identify market labour and

societal needs. Therefore, the Panel recommends that the College should regularly conduct formal comprehensive national and/or international market studies, to further ensure the relevancy and currency of the programme and monitor and review all scoping of the labour market mechanisms in place.

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 Master of Science in Accounting of the College of Business Administration offered by the University of Bahrain.

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

1. The efforts that the University and the College put into professionally developing faculty members and for ensuring that professional development arrangements, policies, and procedures are consistently implemented and evaluated.
2. The academic advising support provided to the students through the Online Academic Clinic.
3. The external accreditation of the College *via* the AACSB and its initiative to secure accreditations *via* the European Foundation for Management Development's Quality Improvement System and the Association of MBAs.
4. The contribution of the PAC in reviewing, improving and developing the programme based on market needs.

In terms of improvement, the Panel recommends that the College of Business of the University of Bahrain should:

1. Update courses' specifications to ensure appropriate mapping of CILOs to the new PILOs.
2. Update the textbook collection and references within the programme's course outlines.
3. Ensure that the faculty members clearly demonstrate how they utilise research findings and activities to enhance the quality of teaching and learning.
4. Conduct regular reviews of the admission requirements, both in light of students' performance data and with reference to data collected through benchmarking with similar programmes.

5. Ensure alignment of the actual faculty workload with UoB's workload structure, to ensure appropriate balance between teaching responsibilities, community service and research outputs.
6. Develop an action plan that ensures recruiting enough specialised full-time academic staff.
7. Consider providing professional development activities that enhance faculty capacity to supervise postgraduate students' theses.
8. Conduct more comprehensive tracking of its facilities and resources and regularly review and analyse the resulting utilisation tracking reports, to better inform decision-making in the Department.
9. Ensure including all types of assessments in the internal moderation processes.
10. Ensure that the outcomes of external moderation are analysed and discussed on the department level and are used to enhance the review and improvement of both courses and the programme.
11. Complete the periodic review of the programme by the academic year 2023-2024, as planned, ensure that it is conducted regularly as per the related policy, and that its outcomes are implemented to improve the programme delivery, and that the overall process of the periodic review is evaluated.
12. Regularly conduct formal comprehensive national and/or international market studies, to further ensure the relevancy and currency of the programme and monitor and review all scoping of the labour market mechanisms in place.