



AGENTUR FÜR  
QUALITÄTSSICHERUNG DURCH  
AKKREDITIERUNG VON  
STUDIENGÄNGEN E.V.

## EXPERTS' REPORT

**ECONOMIC EDUCATION (BACHELOR/MASTER OF EDUCATION)**

**ACCOUNTING EDUCATION (BACHELOR OF EDUCATION)**

**BUSINESS EDUCATION (BACHELOR OF EDUCATION)**

**ISLAMIC ECONOMICS AND FINANCE (BACHELOR OF ECONOMICS)**

**ACCOUNTING (BACHELOR OF ECONOMICS)**

Universitas Pendidikan Indonesia

December 2021

HEI	<b>Universitas Pendidikan Indonesia</b>
Programme	<b>Economic Education</b>
Degree	<b>Bachelor of Education</b>
Extent	145 SKS (=230 ECTS)
Length of studies	8 semesters
Language	Indonesian
Programme	<b>Economic Education</b>
Degree	<b>Master of Education</b>
Extent	36 SKS (= 59 ECTS)
Length of studies	4 semesters
Language	Indonesian
Programme	<b>Accounting Education</b>
Degree	<b>Bachelor of Education</b>
Extent	145 SKS (=230 ECTS)
Length of studies	8 semesters
Language	Indonesian
Programme	<b>Business Education</b>
Degree	<b>Bachelor of Education</b>
Extent	147 SKS (=233 ECTS)
Length of studies	8 semesters
Language	Indonesian
Programme	<b>Islamic Economics and Finance</b>
Degree	<b>Bachelor of Economics</b>
Extent	145 SKS (=230 ECTS)
Length of studies	8 semesters
Language	Indonesian
Programme	<b>Accounting</b>
Degree	<b>Bachelor of Economics</b>
Extent	144 SKS (=228 ECTS)
Length of studies	8 semesters
Language	Indonesian

Concept accreditation	<input type="checkbox"/>
First-time international accreditation	<input checked="" type="checkbox"/>
No. reaccreditation	
Responsible agency	AQAS e.V.
Responsible consultants	Dr. D. Groeger, C. Herrmann

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## DECISION OF THE AQAS COMMISSION ON THE PROGRAMMES

- “ECONOMIC EDUCATION” (BACHELOR OF EDUCATION)
- “ECONOMIC EDUCATION” (MASTER OF EDUCATION)
- “ACCOUNTING EDUCATION” (BACHELOR OF EDUCATION)
- “BUSINESS EDUCATION” (BACHELOR OF EDUCATION)
- “ISLAMIC ECONOMICS AND FINANCE” (BACHELOR OF ECONOMICS)
- “ACCOUNTING” (BACHELOR OF ECONOMICS)

## OFFERED BY UNIVERSITAS PENDIDIKAN INDONESIA

Based on the report of the expert panel and the discussions of the AQAS Commission in its 11<sup>th</sup> meeting on 6 December 2021, the AQAS Commission decides on 20 December 2021:

1. The study programmes “Economic Education” (Bachelor of Education, Master of Education), “Accounting Education” (Bachelor of Education), “Business Education” (Bachelor of Education), “Islamic Economics and Finance” (Bachelor of Economics) and “Accounting” (Bachelor of Economics) offered by Universitas Pendidikan Indonesia are accredited according to the AQAS criteria for Programme Accreditation.

The study programmes essentially comply with the requirements defined by the criteria and thus the Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG) and the European Qualifications Framework (EQF) in their current version. The required adjustments can be implemented within a time period of twelve months.

2. The accreditation is given for the period of **six years** and is valid until **30 September 2027**.

The following **recommendations** are given for further improvement of the programmes:

1. Sustainability reporting should be implemented into the curricula of the Accounting programmes as a course.
2. IFRS regulations should be addressed more specifically in the curricula of the Accounting programmes.
3. All programmes would benefit from more courses taught in English in order to strengthen the internationalisation of the programmes.
4. The experts recommend offering programme-specific courses that look at ecological or environmental and social economics in the context of the individual disciplines.
5. The university should strive to include more teaching staff with a doctoral degree, either by hiring teaching staff with the respective qualification or by supporting further qualification of current staff.
6. Critical thinking of students could be fostered more effectively (especially by using specific teaching and assessment formats).
7. It would be an improvement for all programmes to include a course that focuses on sustainability issues related to society and environment.

8. The experts recommend reviewing the practice of thesis publication as a requirement in the Master's programme.
9. The faculty should further expand on policies and regulations to recognise prior learning, including non-formal and informal learning.
10. The university should ensure more time for lecturers to do research.
11. The university should further support its staff in improving their English skills.

With regard to the reasons for this decision the AQAS Commission refers to the attached assessment report.

**EXPERTS' REPORT****ON THE PROGRAMMES****“ECONOMIC EDUCATION” (BACHELOR OF EDUCATION)****“ECONOMIC EDUCATION” (MASTER OF EDUCATION)****“ACCOUNTING EDUCATION” (BACHELOR OF EDUCATION)****“BUSINESS EDUCATION” (BACHELOR OF EDUCATION)****“ISLAMIC ECONOMICS AND FINANCE” (BACHELOR OF ECONOMICS)****“ACCOUNTING” (BACHELOR OF ECONOMICS)****OFFERED BY UNIVERSITAS PENDIDIKAN INDONESIA**

Visit to the university: 2 – 7 October 2021

**Panel of Experts:**

<b>Prof. Dr. Dr. Ahmet Aysan</b>	Hamad Bin Khalifa University, Qatar, College of Islamic Studies
<b>Prof. Dr. Thomas Kopp</b>	University of Siegen, School of Economic Disciplines
<b>Prof. Dr. Julia Lackmann</b>	Westphalian University of Applied Sciences, Department of Business Studies
<b>Silvia Arianti</b>	SMKN 48 Jakarta, Indonesia (labour market representative)
<b>Niklas Dörner</b>	Student at University of Bamberg (student representative)

**Coordinator:**

Dr. Dorothee Groeger, Corinna Herrmann      AQAS, Cologne, Germany

## I. Preamble

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AQAS – Agency for Quality Assurance through Accreditation of Study Programmes – is an independent non-profit organisation, supported by more than 90 member institutions, both higher education institutions (HEIs) and academic associations. Since 2002, the agency has been accredited by the German Accreditation Council (GAC). It is therefore a notified body for accreditation of higher education institutions and programmes in Germany.

AQAS is a full member of ENQA and also listed in the European Quality Assurance Register for Higher Education (EQAR) which confirms that our procedures comply with the Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG), on which all Bologna countries agreed as a basis for internal and external quality assurance.

AQAS is an institution founded by and working for higher education institutions and academic associations. The agency is devoted to quality assurance and quality development of both academic studies and teaching in Higher Education Institutions. The activities of AQAS in accreditation are neither restrained to specific academic disciplines or degrees nor to a certain type of Higher Education Institution

## II. Accreditation procedure

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This report results from the external review of the programmes in “Economic Education” (Bachelor of Education, Master of Education), “Accounting Education” (Bachelor of Education), “Business Education” (Bachelor of Education), “Islamic Economics and Finance” (Bachelor of Economics) and “Accounting” (Bachelor of Economics) offered by Universitas Pendidikan Indonesia.

### I.1 Criteria

The programmes are assessed against a set of criteria for programme accreditation developed by AQAS. The criteria are based on the Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG) 2015. To facilitate the review each criterion features a set of indicators that can be used to demonstrate the fulfilment of the criteria. However, if single indicators are not fulfilled this does not automatically mean that a criterion is not met. The indicators need to be discussed in the context of the programme since not all indicators necessarily can be applied to a programme.

### I.2 Approach and methodology

#### *The initialisation*

The university mandated AQAS to perform the accreditation procedure in November 2020.

The university produced a Self-Evaluation Report (SER). In March 2021, the institution handed in a draft of the SER together with the relevant documentation of the study programme and an appendix.

The appendix included e.g.:

- Overview over statistical data of the student body (e.g. number of applications, beginners, students, graduates, student drop outs).
- CVs of the teaching staff
- Information on student services



- Core information on the main library
- Undergraduate/graduate academic regulations

AQAS checked the SER regarding completeness, comprehensibility and transparency. The final version of the SER was handed in August 2021.

The accreditation procedure was officially initialised by a decision of the AQAS Standing Commission on 31 May 2021.

#### *The nomination of the panel of expert*

The composition of the panel of experts follows the stakeholder principle. Consequently, representatives from the respective discipline/s, the labour market and students are involved. Furthermore, AQAS follows principles for the selection of experts of the European Consortium for Accreditation (ECA).

The Standing Commission nominated the before mentioned expert panel in August 2021. AQAS informed the university about the members of the expert panel and the university did not raise any concerns against the composition of the panel.

#### *The preparation of the site visit*

Prior to the site visit, the experts reviewed the SER and submitted a short preliminary statement including open questions and potential needs for additional information. AQAS forwarded these preliminary statements to the University and to the panel members in order to increase transparency in the process and the upcoming discussions during the site visit.

#### *The site visit*

After a review of the Self Evaluation Report, a virtual site visit to the University took place 4 – 7 October 2021. The experts interviewed different stakeholders, e.g. the management of the HEI, the programme management, teaching and other staff, as well as students and graduates, in separate discussions and consulted additional documentation as well as student work. The visit concluded by the presentation of the preliminary findings of the group of experts to the university's representatives.

#### *The report writing*

After the site visit had taken place, the expert group drafted the following report, assessing the fulfilment of the AQAS criteria for the programme accreditation. The report included a recommendation to the Standing Commission. The report was sent to the university for comments.

#### *The decision*

The report, together with the comments of the university, forms the basis for the AQAS Standing Commission to make a decision regarding the accreditation of the programme. Based on these two documents, on 20 December 2021 the Standing Commission took its decision on the accreditation. AQAS forwarded the decision to the university. The university had the right to appeal against the decision or any of the imposed conditions.

In January 2022, AQAS published the report and the result of the accreditation as well as the names of the panel of experts.

### III. General Information on the University

Universitas Pendidikan Indonesia (UPI) is a multi-campus university located mainly in Bandung, West Java. The higher education institution was founded in 1954 as a teacher education college and has since been further expanded and developed into its current status as a state university. UPI offers a wide range of Bachelor's, Master's and doctoral programmes for both teacher education and other employment fields on 6 campuses. On its main campus, UPI runs 8 faculties and 1 postgraduate school. In total, the university offers programmes for currently approx. 50.645 students (August 2021).

According to UPI, the university strives to implement a "Tridharma" of higher education, that is education, research and community service interrelated. Research aims to develop educational sciences, educational disciplines and other discipline programmes in a cross-fertilization approach.

Its strategic development has been defined by UPI in a Strategic Plan 2021-25. In particular, UPI formulates the following aims: 1) producing educators and educational staff, scientists and experts in all types and programmes of higher education, who have global competitive and comparative advantages; 2) producing, developing, and disseminating knowledge and technology to improve the welfare of the community; 3) creating community service programmes based on research results of vocational, technological, and engineering education and 4) developing both national and international collaborations with higher education institutions, research institutions, industrial services, professional associations, the government, and other scientific societies.

The Bachelor's programmes to be accredited are affiliated with the Faculty of Economics and Business Education located in Bandung, which offers 8 programmes. 3.350 students are currently enrolled at the faculty. The faculty's research fields are defined as economic education, management, strategy, entrepreneurship, accounting, and Islamic finance. The Master's programme is currently transferred from the School of Postgraduate Studies to the Faculty of Economics and Business Education. A chairperson / head of study programme is allocated for each programme.

### IV. Assessment of the study programmes

#### 1. Quality of the Curriculum

*The intended learning outcomes of the programme are defined and available in published form. They reflect both academic and labour-market requirements and are up-to-date with relation to the relevant field.*

*The design of the programme supports achievement of the intended learning outcomes.*

*The academic level of graduates corresponds to the requirements of the appropriate level of the European Qualifications Framework.*

*The curriculum's design is readily available and transparently formulated.*

[ESG 1.2]

#### Description

##### General

The curricula of all Bachelor's programmes are classified into different groups of courses. Mandatory for all Bachelor students are *general courses* covering 14 SKS in total and which include, among others, Religious Education (e.g. Islamic, Protestant, Catholic, Hindu, Buddhist Education), Sport and Physical Education or Art Education as well as "Pancasila Education", which addresses the official, foundational philosophical theory of Indonesia.

Mandatory for all Bachelor students is furthermore a *university-based professional course* on “Introduction to Education”. For Bachelor students of the Faculty of Economics and Business *faculty-based professional courses* on “Sharia Economics and Business” and “Digital Economics and Business” are also mandatory.

The thesis in the Bachelor’s programmes covers 6 SKS. UPI uses a local credit system based on the tertiary education system in Indonesia, called a Semester Credit Unit, SKS. One SKS for both theory and practice courses has a workload of 170 minutes or 39.7 hours per semester with 14 meetings per semester (excluding midterm and final exam).

### **Economic Education (Bachelor of Education)**

As outlined by UPI, the programme aims at educating teachers in economic education at secondary schools. At the same time, graduates may also pursue a professional career in economics or become entrepreneurs in economic education. The programme learning outcomes include the command of pedagogical concepts to implement economic learning, the command of the principles and techniques of planning, management, and evaluation of economic learning and the command of research methods to conduct research in economic education. As skills to be acquired by students, UPI refers to the abilities to plan, manage, and evaluate economic learning innovatively based on scholarly and pedagogical concepts of economics by making use of various learning resources, science and technology, to examine and to implement various economic learning methodology creatively and innovatively, to design and to implement research to produce alternative solutions to problems in economic education and to publish the results afterwards and to apply the theoretical concepts of entrepreneurship in economic education.

In order to implement the learning outcomes, the curriculum is structured in 145 SKS spread over 8 semesters. It consists of 129 SKS of compulsory courses which in turn comprise 14 SKS of the above-mentioned general courses, 8 SKS of university-based professional courses on pedagogical concepts (e.g. “Guidance and Counselling” and “Curriculum and Instruction”), 12 SKS of programme-based instructional skill courses on teaching economics, 6 SKS of the above-mentioned faculty-based professional courses, 85 SKS of programme-based core professional courses on economics and 4 SKS of Field Practice Courses, which constitute an internship at schools. The programme electives amount to 16 SKS.

With the aim of responding to the developments of the industrial revolution 4.0, the programme’s curriculum contains competence courses such as “ICT Literacy and Economic Learning Media”, “Digital Economic Learning”, and “Digital Economics and Business”. According to the SER, the curriculum progresses from basic to advanced courses. Towards the end of their studies, students are to apply their knowledge by getting actively involved in a community empowerment activity and by doing a field practice programme at schools to gain experience in teaching at partner schools both domestically or abroad.

According to the SER, the programme cooperates with national networks, such as the Indonesian Association of Economics Educators.

### **Economic Education (Master of Education)**

With the Master’s programme UPI aims at qualifying graduates as economic educators, economic education researchers and entrepreneurial education experts. As economic educators, students are supposed to become creative, innovative learners who educate with the development of economic science material, have the ability to use information technology to keep up with economic developments and economic learning, are supported by the ability to speak English, have a leadership spirit, and develop economics, deepen education and economic learning and pursue a higher degree. As researchers, graduates shall be able to develop, formulate and plan economic research and learning activities, carry out research activities, publish and disseminate research results in helping to formulate policy directions for science and technology development as well as economic development and economic learning and fostering the development of scientific life at the national level and

internationally. Finally, entrepreneurs are supposed to strive alone and with others to produce creative, innovative value development in the development of science and technology in the field of economics and economic learning.

The curriculum covers 36 SKS over 4 semesters. Students are required to take 7 SKS of postgraduate expertise courses (i.e. "Philosophy", "Applied Statistics" and "Pedagogic Studies"), 15 SKS of programme core expertise courses (i.e. "Theory of Microeconomic and Application", "Theory of Policy and Macroeconomic", "Theory of Model Economic Learning", "Development of Curriculum Economic Education" and "Methodology of Research"), 6 SKS of electives and the thesis covering 8 SKS.

Students who have a Bachelor's degree in another study field have to take additional courses, so-called Aanvullen courses, of 12 SKS.

### **Accounting Education (Bachelor of Education)**

The aim of the programme is to train students to become accounting teachers for senior and vocational high schools, accounting and finance instructors in government institutions/agencies and the private sector, research assistants, or independent entrepreneurs. In particular, graduates shall master theoretical concepts in education, accounting, finance, and entrepreneurship as well as have the abilities to apply the concept and theory of education in planning, management and assessment of accounting and financial learning, to review and apply various methods in the accounting and financial learning both creatively and innovatively, to apply science and technology in the accounting and finance learning management, to design and perform research to produce alternative problem solving in accounting and finance education and publish the results and to apply the theoretical concept of entrepreneurship in education, accounting and financial fields.

The curriculum includes 14 SKS of general courses, 8 SKS of university-based professional courses on pedagogical concepts (e.g. "Guidance and Counselling" and "Curriculum and Instruction"), 6 SKS for the above-mentioned faculty-based professional courses, 12 SKS for programme-based instructional skills courses on teaching accounting, 85 SKS for programme-based core professional courses on accounting, and 4 SKS of courses for field practice experience outside the university. The last one is performed through a practical teaching experience of students at high schools. Mandatory courses thus cover 129 SKS. In addition, 16 SKS have to be chosen among electives so that the overall workload in the programme is 145 SKS.

According to the SER, students are involved in the research of lecturers, whether they get research grants or carry out independent research, students act as assistants to recapitulate data and are involved in the organisation of research data. According to information in the SER, it is common for students to be involved as teaching assistants and laboratory assistants who will later assist lecturers in technical matters of learning.

### **Business Education (Bachelor of Education)**

The profile of the programme's graduates is described by UPI as educators, educational research assistants and businessmen / entrepreneurs in work fields spread across various fields / industries, including the education service industry (lecturers in higher education, teachers in vocational high schools, senior high schools, junior high schools) as well as the banking and finance industry (employees and/or managers in commercial banks, regional banks, insurance and so on). The programme offers a specialisation in the fields of 1) entrepreneurship, 2) retail business, 3) human resource management, 4) marketing management, 5) digital business, 6) digital marketing, 7) financial technology, and 8) digital business education.

According to the information in the SER, graduates will be able to master the concept of business education, to design business learning materials and to utilise and solve problems based on data literacy in accordance with the demands of their professional duties in the era of the industrial revolution 4.0.

In total, 147 SKS have to be taken by students throughout 8 semesters. This includes the above-mentioned general courses (14 SKS), field practice courses, which constitute an internship in schools (4 SKS), basic education courses (8 SKS) such as “Guidance and Counselling” and “Curriculum and Instruction”, the faculty-based professional courses (6 SKS), programme-based instructional skills courses (12 SKS) focusing on pedagogical aspects in Business Education such as “Lesson Planning in Business Education” or “ICT Literacy and Instructional Media in Business Education”, programme core professional courses (85 SKS) dealing with Business related topics and electives (18 SKS) in the above-mentioned areas.

### Experts’ Evaluation

The experts evaluate the educational programmes as valuable programmes with clear qualification objectives and well-balanced curricula to achieve these objectives. The share of educational and subject-specific courses is adequate to qualify students to become teachers in the respective subjects and schools.

The first point that speaks for the quality of the programmes is that students of all evaluated courses are involved in research. For example, data collection and data analysis within research projects conducted by lecturers are usually done by the students.

A second point is the success of the graduates. For example, tracer studies show that 75% of the “Economic Education” Bachelor alumni become teachers, 11% entrepreneurs, and 5 % work in the private sector. Also, if the graduates want to stay in academia they can do so because their Bachelor’s degree qualifies for a Master’s programme in non-educational economics programmes.

It is also applaudable that due to the academic advisors’ involvement no students leave the educational system because of their abilities. Students who fail to complete the programme at UPI can transfer to other universities. After completing the Bachelor’s studies, about one-third of students continue to do their Master’s education while two-thirds search for employment.

Furthermore, all reviewed educational programmes at the undergraduate level include some component that allows for insights into the actual profession. Examples include internships in schools or regular meetings with business representatives in e.g. the “Business and Accounting” programmes (see below) as well as “real case” studies.

The Master’s programme offers a further qualification that allows students to progress in their professional career or pursue a doctoral degree. All programmes reflect the respective level of the National Qualifications Framework.

While the focus of the “Economic Education” rests on qualifying teachers in general high schools, the “Accounting Education” puts its focus on developing new teachers especially at vocational schools in the field of accounting. Some graduates may also become financial accountants.

Students gain basic knowledge in accounting and advance their skills while proceeding with their studies. The extent of accounting classes is sufficient. Nevertheless, the faculty could elaborate on extending its scope and switch one or two general courses for courses that focus on topics like sustainability reporting which broadens financial reporting and corporate governance (see below the evaluation of “Accounting”, **Finding 1**). These topics have become immensely important in recent years and should be reflected in the curriculum. A certain awareness of these topics is important for future generations of teachers.

Developing a more international strategy seems to be one goal in the “Accounting Education” programme. Accordingly, the panel of experts recommends discussing international accounting standards and the motivations behind it in the programme (see below the evaluation of “Accounting”, **Finding 2**). Since Indonesian and International Financial Reporting Standards (IFRS) are aligned, reasons for this alignment and frameworks

could be discussed. Also, international teaching staff could be employed. Since international accounting standards are issued in English, teaching staff and researchers from all over the world could be attracted.

With regard to the further development of the education programmes in general, the experts would like to address the following issues.

It is recommended to develop a more international strategy in all reviewed programmes. Accordingly, it is recommended to apply this strategy also in teaching and assessment. There are only very few courses (e. g. “Business English”) in which students must use the English language in their academic environment. Although references in some classes are provided in English, the necessity for students to speak English is still very limited. If UPI wants to follow a more international approach to attract international students, teaching staff, researchers etc., it is recommended to increase the number on English classes and English exams (**Finding 3**) as well as English speaking teaching staff accordingly. The latter can also be achieved by training of existing staff (see below, **Finding 11**).

The panel of experts further encourages the respective programmes’ representatives to keep the curricula up to date for future societal developments. These include courses on topics such as environmental economics, ecological economics, and other current societal developments, such as digitalisation. It is necessary especially for future teachers to gain an understanding of target conflicts, e.g., between environmental protection, reduction of greenhouse gases while at the same time increasing living standards and increasing income inequality. Follow-up topics are political economy implications and policy implications. While both lecturers and students are already encouraged to include such issues in their respective teaching / writing of term papers, it would be good to include these issues more formally in the respective curricula (**Finding 4**).

The main mode of examination in form of case studies to be conducted by students is very good and allows for rigorous assessment of students’ skills. Further, this kind of skill evaluation allows the students to increase their skillset in the process of conducting the assessment. It needs to be noted that this form of examination comes with high costs in terms of lecturers’ time and is highly dependent on their motivation in turn and sufficient resources have to be allocated by the university to the lecturers in terms of time for this mode of examination to be meaningful. Based on the expert’s assessment, this condition is fulfilled at UPI.

## Conclusion

The criterion is fulfilled.

### Islamic Economics and Finance (Bachelor of Economics)

The Bachelor’s programme aims at producing professional graduates who have knowledge and expertise in Islamic economics, finance, business and Islamic philanthropy. The graduates may become managers, start-up entrepreneurs, research assistants or consultants. UPI outlines that Islamic economics and finance is a branch of economic sciences that seeks to view, analyse, and ultimately solve economic, financial and business problems in an Islamic way. Therefore, it not only aims to realise the fulfilment of material needs but also moral and spiritual needs in a balanced way.

In particular, graduates are trained to be able to apply *fiqh* rules on economy, identify, study, design, utilise science and information technology to solve problems in the fields of Islamic economy, finance, business, and philanthropy in organisational or societal contexts, to plan, manage, and make good basic managerial decisions in various organisations of Islamic economy, finance, business, and philanthropy, to conduct empirical studies using scientific methods and communicate thoughts on Islamic economy, finance, business and philanthropy in scientific forums and/or publish them and to become independent and creative start-up entrepreneurs.



The curriculum consists of 145 SKS which can be completed within 8 semesters. In particular, the curriculum consists of the 14 SKS of general courses, the university-based professional course, 4 SKS of the “Field Practice Course”, 2 SKS of the university-based professional courses, 6 SKS of the faculty-based professional courses, 103 SKS of programme-based core professional courses, and 16 SKS of electives among the range of Islamic Economics, Islamic Finance and Banking or Islamic Business and Entrepreneurship.

In semesters 1 to 5, students take basic courses from the university-based professional courses (“Introduction to Education”), from general courses (such as “Indonesian Language Education” or “Arts Education”) and programme-based core professional courses, for example “Introduction to Microeconomics” and “Introduction to Macroeconomics”, “Management of Islamic Finance”, “Research Methodology in Islamic Economics”, “Finance and Business” or “Management of Islamic Marketing”. In semester 6 and 7, students take electives. In semester 7, the “Field Practice Course” provides an internship at business and industrial institutions aimed to help students gain practical experiences. Finally, in semester 8, students conduct research on problems related to business and industries for their undergraduate thesis.

### Experts’ Evaluation

The programme is a relatively new established programme from 2011. It does not just require economic and financial content, but in an Islamic perspective, which makes it very interdisciplinary. In general, the programme is very relevant for Indonesian needs, considering the rising demand for Islamic finance products globally and within Indonesia. The Islamic Economics and Finance (IEF) programme caters to industry demands. IEF graduates have distinctive characteristics. They are required to learn conventional economics and finance, while Islamic values and teaching are also emphasised in the programme.

The programme has a challenging job of having a multidisciplinary curriculum by the nature of the emerging field of IEF. The programme is certainly designed to improve the ability of students to understand the Islamic contracts used in Islamic business, industry, and philanthropy and understand the contemporary Islamic business modes. In Indonesia and globally, employment opportunities for graduates are improving. The programme is in coordination with the National Committee for Islamic Economics and Finance study to reflect the needs of the Islamic finance market into the IEF practices within UPI as well as with the National Qualifications Framework.

Besides, job opportunities, e. g. in Muslim-friendly travel, pharmaceutical, cosmetics, media and recreation, Halal industry, and government offices, such as Financial Service Authority, Indonesia Central Bank, Ministry of Finance are also rising. The IEF programme is capitalising on these employment opportunities. Due to these employment opportunities and increasing demand for specialisation, the IEF programme receives a sizable number of applicants while only 90 students are admitted per cohort. Numbers show that the programme is a favourite among students.

UPI combines Islamic knowledge well with the economic and financial content. The teaching staff is close to the students. The lecturers follow a way of thinking, which is essential from the Islamic perspective and an ethical point of view. In that way, the curriculum is well designed. However, it would help to incorporate more English courses considering that many more countries, including Malaysia, contribute to the content of the literature in English (**Finding 3**). Offering more English training to the teaching staff will also improve the programme. There is only one course in English for Economics and Business. Teaching staff receives training on English skills. However, these efforts to improve the English skills of the instructors and students could be done more formally by requiring more courses be taken in English. Besides, a course on sustainable finance could also improve the curriculum (**Finding 4**, see above). Overall, desired qualifications to be achieved during the programme are presented as intended learning outcomes. They are both subject-specific and interdisciplinary in nature.

The IEF programme has some collaboration with industry, including the Islamic Banks and Islamic private philanthropic institutions. These collaborations increase the programme's social impact while enabling the graduates to be placed in better matching employment opportunities.

The department is open to students from other programmes. "Islamic Economy and Business" is a faculty course for all Faculty of Economics and Business Education students. The course is also offered to students from other Indonesian universities. IEF students can take classes in other programmes of UPI and other universities, also abroad. These common courses are helpful to broaden the common culture among the students. Even though the IEF programme is on par in terms of the number of instructors with Ph.D, it would be good to have a well-structured plan to increase the proportion of faculty members with Ph.D. at different ranks (**Finding 5**, see below). At UPI, there are more female students than males. This is also reflected in the gender ratio of instructors in the programme.

Assessment strategies and exchange programmes in the IEF programme are in line with the international practices. Freedom of Learning through exchange programmes is well internalised. There has been no drop-out since the establishment of the programme; some students withdraw from the programme. Students appear to be well placed at the beginning. The curriculum was revised recently with focus group discussions, including stakeholders from the government, Islamic bankers, alumni, Islamic philanthropists. This involvement seems to increase the ownership of the programme for various stakeholders. Curricular modifications are documented in a transparent manner and contribute to an improvement in programme quality.

## Conclusion

The criterion is fulfilled.

## Accounting (Bachelor of Economics)

The programme is designed to qualify graduates as public accountant, management accountant, teaching accountant, government accountant or as entrepreneurs who are able to apply accounting knowledge and expertise in running businesses that are both ethical and moral. Among the programme learning outcomes is the knowledge to master theoretical concepts in depth on the basic framework for the presentation and preparation of financial reports, accounting policies and principles, accounting cycles, recognition, measurement, presentation and analysis of financial and taxation reports, master theoretical concepts about calculating and controlling product/service costs, about audit planning, procedures, and reporting as well as concepts of economics, business law, financial management techniques, corporate governance and procedural knowledge about the use of information technology for decision-making needs. Among the skills to be acquired by students, UPI outlines the abilities to compile, analyse and interpret separate and consolidated entity financial statements by applying accounting principles for transactions in accordance with general financial accounting standards, to independently compile and analyse management accounting reports, including planning and budgeting, cost management, quality control, performance measurement and to independently design business processes in an accounting information system that supports the provision of information technology-based information.

The curriculum covers courses with a total of 144 SKS which are spread over 8 semesters. UPI states that the curriculum refers to the standards by the International Federation of Accountants. Courses are grouped into general courses, university-based professional courses, faculty-based professional courses, programme-based core professional courses (including elective courses), a field practice course and a thesis.

In semester 1 and 2, general courses are mainly given, such as "Religious Education", "Sports", "Indonesian Language Education", and "English". Starting in semester 3, the programme-based core professional courses



are given such as “Financial Accounting”, “Management Accounting”, “Public Accounting”, “Accounting and Auditing Information Systems”. In semester 6, a course on community service is included. In the final semester, students take part in the internship programme at a company to gain learning experiences at work. At the end of the semester students prepare an academic work, namely a thesis (6 credits).

Students are encouraged to have a professional accounting certificate such as Tax Brevet and Associate Certified Public Accountant of Indonesia (A-CPA) from the Indonesian Institute of Certified Public Accountants (IICPA).

### Experts' Evaluation

Overall, the study programme is suitable to transfer knowledge and further skills in financial accounting. Also, the topic of auditing is addressed well which broadens the scope of connected areas and serves the demands from labour markets well. The management of the programme elaborated that meetings and information exchange between various groups, e. g. labour market representatives, are a helpful source in amending the study programme due to new developments.

The structure of accounting and auditing lectures shows that the student's knowledge is gradually built up. The further students proceed, the more specialised the knowledge becomes. The numbering of courses indicates sequels which makes the structure of the programme transparent. Mandatory and elective courses are defined, as are methods for examinations. Using the aforementioned approaches, graduates are designed to become experts in this field.

Nevertheless, some aspects can be improved to further increase the quality of the programme.

Most of the International Financial Reporting Standards (IFRS) have been adopted under Indonesian accounting regulations. This is a result of a convergence project. If there is no or little difference between Indonesian Accounting Standards and IFRS, students should be informed on the source of accounting regulations. Thus, the panel of experts recommends highlighting the Due Process (standard setting process) of the IASB and dedicating a class to topics such as why IFRS are amended, or new ones created and what the objectives of single standards are. The IFRS framework or reviews on single IFRS could improve the student's understanding of the objectives of single accounting regulations. This could also improve the student's critical thinking compared to simply learning Indonesian accounting rules or IFRS respectively (**Finding 2**).

In many countries, sustainability and corporate reporting on sustainability aspects gained more importance in past years. Also, the Indonesian Stock Exchange requires environmental social and governance (ESG) reporting for some companies. Increasing demand for experts in the field of sustainability (reporting) by the labour market as well as society should be addressed in at least one single course which focuses on sustainability (**Finding 1**). Basics, Global Reporting Initiative (GRI) Standards, requirements by the Indonesian Stock Exchange, audit of sustainability reports and demands from stakeholders should be taken into account in this course. In order to include these issues in the curriculum, the experts recommend exchanging a general course of the curriculum which does not transfer substantial knowledge in accounting or auditing for a dedicated course that solely focusses on sustainability.

Furthermore, the experts recommend extending the list of courses that are fully taught in English (see above, **Finding 3**). This makes international exchanges on student or teaching staff level easier and widens the specific accounting vocabulary that is not transferred in “Business English” or “Mathematics in Economics” courses. Double Degrees and guest lecturers are helpful in widening the scope of English lectures and could be further pursued. A good start in this direction has already been made by offering some courses taught in English.

The “Accounting” programme also aims at training students in critical thinking. In the view of the experts, this could be achieved in a better way if written exams were more often replaced by research projects (**Finding 6**, see below). In these research projects, already advanced students can dig deeper into specific accounting or auditing topics. Working on research topics might enable students to think critically, e. g. about accounting regulations. If students write a short thesis or an essay on their findings, they are also better prepared to write their Bachelor thesis.

## Conclusion

The criterion is fulfilled.

## 2. Procedures for Quality Assurance

*The programme is subject to the higher education institution’s policy and associated procedures for quality assurance, including procedures for the design, approval, monitoring, and revision of the programmes. A quality-oriented culture, focusing on continuous quality enhancement, is in place. This includes regular feedback mechanisms involving both internal and external stakeholders.*

*The strategy, policies, and procedures have a formal status and are made available in published form to all those concerned. They also include roles for students and other stakeholders.*

*Data is collected from relevant sources and stakeholders, analysed, and used for the effective management and continuous enhancement of the programme.*

*[ESG 1.1, 1.7 & 1.9]*

## Description

Generally, the quality assurance policies at UPI rest on national and internal regulations, as stated in the self-evaluation report. UPI has implemented a Strategic Plan 2021–2025 in which policies, key performance indicators, annual targets, responsible parties and implementing units are defined and fixed.

With its Strategic Plan UPI wants to become a “pioneering and superior university in the ASEAN region”. Indicators for the achievement of this goal are, for example, the number of programmes with international accreditation and the number of students who graduate in time. UPI has defined 57 quality assurance standards which combine national and internal standards. Furthermore, all study programmes are ISO 9001: 2015 certified.

Responsible parties and implementing units are defined on various levels, as outlined in the SER: a Quality Assurance Unit (QAU) on university level, a Quality Control Unit (QCU) on faculty level or graduate school level, respectively, and a Quality Control Group (QCG) on programme level. These units operate differently: QAU is responsible for management and administrative aspects, while the Quality Control Unit deals with the academic, teaching and learning aspects of programmes (i.e. human resources, facilities, finance, and other administrative works). Teaching, learning, research and students’ learning fall under the responsibility of the Quality Control Group.

Procedures are said to follow a PDCA-cycle. Key performance indicators, for example, will be checked regularly and their achievements are published in a Quality Target Achievement Report.

Internally, UPI applies a so-called Internal Quality Audit instrument to assess the quality of programmes annually. On programme level, Scientific Field Groups have been implemented with the aim of developing allied scientific expertise, encouraging further study for lecturers to take doctoral degrees, applying active learning

and e-learning models, and improving lecturer competence with various training, strengthening the academic supervisor function, and monitoring and evaluating the academic service processes.

Furthermore, UPI conducts several surveys, according to the SER. Among those are student satisfaction and lecturer performance questionnaires at the end of the semester and regular tracer studies of graduates/alumni. UPI outlines that it uses the collected data in further developing the programmes.

According to the SER UPI also involves the feedback of the labour market into the development of its programmes. For example, professional associations and users shall be involved in curriculum preparation and discussions in developing the latest developments faced by programmes and formulating strategic steps to improve the quality of learning so that graduates have national and global competitiveness.

### **Experts' Evaluation**

UPI has implemented processes to ensure the quality of its programmes. Responsibilities within the quality assurance system are well defined and information on the structure of the quality assurance system was provided. This also refers to the relationship between the different bodies working on the topic.

As part of the process of quality assurance, curricula are reviewed each semester. If necessary, changes are implemented swiftly. External experts from the labour market and relevant industries are included in the process to an appropriate degree. Students are not directly involved in this review process. However, students are encouraged to participate in the evaluation of individual courses and may contact their academic advisor to provide feedback relating to their degree programme. It is noteworthy that academic advisors are also faculty members and thus directly assess students who they advise. As the relationships between academic advisors and students are valuable to both students and advisors, the university should consider the creation of an independent position to which students may turn to if they would like to offer criticism regarding their degree programme.

Academic advisors also contribute to the commendably high completion rate of most of the programmes under consideration as they work closely with students and can stage early interventions should students face difficulties with respect to their academic performance.

The degree programmes utilise the results of tracer studies and consider the labour market outcomes of graduates when planning changes to the curricula and defining programme-related outcomes. While most programmes considered in this accreditation procedure aim to train teachers, desired learning outcomes account for those students who wish to develop a career in the private sector and equip students with relevant competencies. The programmes also closely track the performance (average GPAs) and study duration of cohorts.

Given its status as an Indonesian university, UPI is also subject to domestic accreditation requirements. Programmes are reviewed by the national accreditation body, BAN-PT. Programmes thus not only consider external input from industry representatives, graduates, and suggestions from current students, but also from the regular reviews conducted by BAN-PT.

The quality of semester lesson plans, which are readily available to students and provide them with relevant information when planning their studies, is ensured through a three-stage process. These semester lesson plans outline course content, list learning outcomes and relate them to the objectives of the overall study programme and provide information on completion requirements. Different faculty members are responsible for creating, checking, and approving semester lesson plans. This process seems to be effective and works well. Overall, the measures and processes implemented by the relevant programmes address all relevant aspects to ensure the quality of the programmes.

### **Conclusion**

The criterion is fulfilled.

### 3. Learning, Teaching and Assessment of Students

*The delivery of material encourages students to take an active role in the learning process.  
Students are assessed using accessible criteria, regulations, and procedures, which are made readily available to all participants and which are applied consistently.  
Assessment procedures are designed to measure the achievement of the intended learning outcomes.  
[ESG 1.3]*

#### Description

According to UPI, the learning process in the programmes is conducted using a variety of strategies and techniques that challenge students to think critically, explore, be creative and experiment using various learning resources. The learning design for each course is written in a “Semester Lesson Plan”, which is supplemented with references and teaching materials/hand-out/lecture notes.

With the aim of encouraging students’ active participation, several teaching and learning methods are applied according to the SER, individually and in groups. Overall, UPI aims to implement student-centered and problem-based learning models. Such active learning models include discussions, case studies, role playing, and problem-based methods.

Furthermore, the learning process comprises lectures, responses, tutorials, practicum, field practice, blended learning, and the use of Learning Management System-based learning. In addition, UPI emphasises that it provides laboratories that support the learning activities such as a microteaching laboratory to facilitate students to practice teaching and an economics and digital business laboratory to help students develop their entrepreneurial skills.

As forms of assessment UPI outlines that it uses process assessment and outcome assessment, which includes formative and summative assessments. Process evaluation is measured through the level of student participation in the learning process such as in discussions and individual and group recitations. Meanwhile, the evaluation of results uses a standardised assessment pattern such as quizzes, assignments, midsemester examination, and final examination. A grade for each course is the cumulative result of the assignments, mid-term and final examinations, activities and other assessment components.

For Master’s students, it is a requirement to publish the final thesis.

Should they have complaints, several instances, such as the lecturer him-/herself, the head of study programme or the dean, are listed to which students can turn to.

The programmes are responsible for conducting the examinations which are carried out with the help of the integrated online learning system of UPI. The scheduling of the examinations is done in accordance with the examination timetable provided by UPI in the academic calendar. Information on the examination schedule is posted at the academic calendar and students are informed via social media accounts of the programmes and course lecturers.

#### Experts’ Evaluation

Overall, the methods of teaching and learning in the programmes are appropriate and correspond to the intended learning outcomes. The methods used are widely applied and accepted at universities around the globe. These methods include e. g. written exams (mid-term and final) or oral exams. These methods are defined in the course descriptions and are made transparent and known to the students.

However, there are some recommendations to enhance the quality of teaching or assessment methods. UPI states in the description of the programmes that it aims to educate students who are able to think critically.

The majority of exams are written exams in which students repeat or transfer their knowledge. To have students thinking about a topic in a deeper way, it might help to include more research that is conducted by the students. Case studies that are already used as teaching methods are a helpful instrument. The extent of critical thinking could be increased by using written essays or short theses as assessment method. Thus, it is recommended to increase the number of these forms of exams in the study programmes. It also helps students in writing their Bachelor thesis at the end of their programme (**Finding 6**).

The diversity of students and their needs is well catered for, e. g. by allowing different study fees depending on the parents' income. Students' computer skills are also addressed by on-campus computer labs that have the necessary equipment if students do not own it themselves. It might be recommended to increase the students' comprehension of economics and business and interdependencies by running business simulation games in the aforementioned computer labs. This could widen computer skills and widen critical thinking about interdependencies in running a business.

Practical skills are gained e. g. by mandatory internships in the curriculum. These internships are very valuable and help students in applying their theoretical knowledge in a practical environment. UPI states that they also support students in finding internships if necessary.

Didactic methods seem appropriate. Low drop-out rates are due to motivated students and engaged teaching staff. Teaching staff receives training on new topics, e. g. in seminars to be able to change the content of courses due to new demands and developments. However, it is recommended to evaluate if the degree of changes in the content is sufficient, e. g. in faculty meetings. One example might be the topic of sustainability. Due to increasing awareness and demand of sustainability in society, the topic of sustainability has become more important. This should be reflected in greater detail in the courses of all reviewed study programmes or even be the centre of a stand-alone course (**Finding 7**). Especially in the educational programmes, this future-oriented topic should play a larger role as future students should be taught in that area as well.

One critical point the panel of experts would like to address is the requirement that Master's students have to publish their theses in international journals. In the opinion of the panel of experts, this is not helpful in assessing students' qualifications (because successful publication in an international journal rewards other skills than those gained in a Master's degree) and it creates negative externalities (flood of papers to journal editorial boards). The panel of experts thus recommends reconsidering this practice (**Finding 8**).

Assessment regulations and procedures are defined in course descriptions and are available to students. The grading scale UPI uses in their assessment reflects global standards. The requirements and the timing for the examinations are transparent and known to the students.

## Conclusion

The criterion is fulfilled.

#### 4. Student Admission, Progression, Recognition and Certification

*Consistently applied, pre-defined, and published regulations are in place which cover student admission, progression, recognition, and certification.*

*[ESG 1.4]*

##### Description

###### *Admission*

According to national regulations, admission to Bachelor's programmes is based on different procedures: national selection, joint selection of state universities and independent selection of UPI. National selection to enter state universities is a national admission route for undergraduate education programmes through the selection of academic achievements and portfolios (specifically for arts and sports) at the school level. Joint selection to enter state universities is a pathway for admitting new students to undergraduate education programmes which is carried out jointly with other state universities through computer-based written examinations and portfolios (specifically for arts and sports). Independent selection for prospective undergraduate students is carried out by UPI itself.

The national selection pathways are based on a "Higher Education Entrance Test" carried out by a national institute, which regulates the requirements and procedures for admission of students.

Admission requirements for the Master's programme are a Bachelor's degree or equivalent from an accredited study programme and/or university with a GPA of at least 2.75 or otherwise deemed equivalent from a linear educational background as well as language skills in one of the official UN languages, as evidenced by standardised test results. Especially for English proficiency, a minimum score is required based on TOEFL or IELTS. Furthermore, UPI conducts an entrance test which has to be passed with a certain score.

Information on the admission requirements and procedures is provided on UPI's website.

###### *Progression*

Student's progression is monitored via academic supervisors (see below) and the student directory system which is accessible to the head of the programme, as outlined by UPI.

###### *Recognition and Certification*

UPI outlines procedures for credit transfer. At the end of the studies, UPI issues a transcript and a certificate.

##### Experts' Evaluation

UPI's students' admission system is in line with national regulations. The programme specific requirements for the Master's programme are adequate and ensure that students can achieve the learning outcomes. UPI provided data on admission numbers of past cohorts.

Student's progression is monitored via academic advisors and the student directory system which is accessible to the head of the programme. UPI outlines procedures for credit transfer. The newly established "Freedom of Learning" programme - as a national programme for all Indonesian universities - is being implemented well in the programmes and allows for a swift recognition of competences gained at other (national or international) higher education institutions or outside of them.

Based on the experiences with the "Freedom of Learning" programme, the faculty should further expand on policies and regulations to recognise prior learning, including non-formal and informal learning (**Finding 9**).

At the end of the studies, UPI issues a diploma and a transcript; these documents include all the necessary information and details on the programme, providing transparency for students and their future employers.

## Conclusion

The criterion is fulfilled.

## 5. Teaching Staff

*The composition (quantity, qualifications, professional and international experience, etc.) of the staff is appropriate for the achievement of the intended learning outcomes.*  
*Staff involved with teaching is qualified and competent to do so.*  
*Transparent procedures are in place for the recruitment and development of staff.*  
*[ESG 1.5]*

## Description

Teaching staff is employed either as civil servants or non-civil servants. Staff may hold positions of lecturer, assistant professor, associate professor or full professor. The number of teaching hours varies between 6 and 12 SKS per semester.

For the development of its lecturers, UPI encourages lecturers to participate in doctoral programmes. Other than participating in formal education, they can participate in seminars and workshops. The programmes state that they have a professional development programme for their lecturers. The university also offers a capacity building programme for administrative staff.

The selection and recruitment of civil servant lecturers and education staff follows national regulations, while UPI carries out the selection and recruitment of non-civil servant personnel internally.

All programmes state that they invite guest lecturers from other universities and the professional practice.

The teaching staff of "Economic Education" (Bachelor of Education) consists of 3 professors, 7 associate professors, 5 assistant professors and 2 lecturers, all of whom are full time staff.

In the Master's programme of "Economic Education" 7 professors and 7 associate professors provide teaching. All teaching staff is employed as full time.

In "Accounting Education" UPI lists 1 professor, 4 associate professors, 10 assistant professors and 5 lecturers as teaching staff, all of whom are full time staff.

Teaching staff in "Business Education" comprises 4 professors, 9 associate professors, 6 assistant professors and 2 lecturers.

In "Islamic Economics and Finance" there are 2 professors, 1 associate professors, 9 assistant professors, and 1 lecturer employed as full time.

For "Accounting", the teaching staff includes 1 professor, 6 associate professors and 11 assistant professors.

## Experts' Evaluation

Required resources are checked with regard to the capacity of the institution. All human resources involved in teaching within the programmes are documented, including their academic and other relevant qualifications.

The procedures to employ part-time staff to support teaching are explained. The university has more flexibility in recruiting part-time faculty. However, qualifications for these teaching staff could be explained better in order



to more easily check whether all intended learning outcomes can be achieved. Permanent staff recruitment is performed with the national-level regulations. A concept for staff development is in place and executed well. The teaching staff is provided opportunities to improve their qualifications and attend international conferences, training workshops, and other similar events.

The teaching staff appears to be very enthusiastic in teaching. Instructors have good communication and collaboration skills with the students. However, good research is an integral part of good teaching. The research component also keeps the teaching component more up to date. Teaching 4 courses, as is the average teaching load of lecturers, is quite substantial considering that research is done besides teaching. The panel of experts suggests reducing the course load in favour of better research time if not by national regulation required, in favour of more time for research (**Finding 10**). More internationalisation in teaching staff and publications would also help improve the quality of teaching. Besides, more teaching staff with Ph.D. is recommended (**Finding 5**). Existing teaching staff may be given incentives to complete their Ph.D. as well.

## Conclusion

The criterion is fulfilled.

## 6. Learning Resources and Student Support

*Appropriate facilities and resources are available for learning and teaching activities.  
Guidance and support is available for students which includes advice on achieving a successful completion of their studies.  
[ESG 1.6]*

### Description

#### *Learning Resources*

UPI is state-funded and charges tuition fees for its programmes. As outlined in the SER, there are several scholarship opportunities for students. UPI funds are allocated to the faculties and programmes and an Annual Activities Budgeting Plan is set up. Programmes are independent in using their budget.

The programmes are offered on UPI's campus in Bandung, which includes classrooms, libraries, laboratory rooms, computer labs as well as sports facilities. The facilities are described as accessible for students with disabilities with e.g. elevators in stories-building, ramps to access places with different heights or wider pedestrian roads.

In particular, each study programme uses the following facilities: 4 classrooms, 1 library room managed by the study programmes, court rooms, and 1 laboratory room. Other facilities that can be accessed at the faculty level are computer laboratories, microteaching laboratories, sharia banking laboratories, smart classrooms, sharia investment galleries, and an economics and digital business laboratory. The facilities that can be accessed at the university level include 1) university library, 2) sports facilities, consisting of ,among others, a gymnasium, softball field, soccer field, sports hall and swimming pool, 3) other facilities consisting of the Islamic Tutorial Center, Language Center, Polyclinic, Cafeteria, Korean Corner, and Bank Indonesia Corner.

#### *Student Support Services*

During their studies, students are assigned an academic supervisor who provides consulting services related to academic and non-academic activities at least twice per semester. Furthermore, support is clustered at the Integrated Service Unit of Guidance and Career Development and Counselling.



New student orientation is held ahead of learning activities. According to UPI, these activities provide information about the university, the faculty, and the study programmes including the academic culture of the programme, introduction to lecturers and staff, and students' code of ethics.

Students with special needs can use the services provided by the Guidance and Counselling and Career Development Centre. International student consultation is provided by the Directorate of International Affairs which is a special unit serving students from abroad which functions to provide information, acceptance, consultation and assistance for international students.

### Experts' Evaluation

Semester lesson plans are available to students. These documents contain the intended learning outcomes, methods of learning and teaching, assessment methods, and the expected workload in SKS. Furthermore, they also contain a detailed overview of the semester and course contents. The relatively high share of mandatory courses and the fact that programmes have a high degree of control over their courses ensure that courses do not overlap. Academic advisors closely work with students in determining an appropriate course load for each semester to ensure that students are able to complete their studies within the expected period of time defined in the curriculum. If students require more time to complete their studies due to unforeseen circumstances, UPI supports students and provides them with flexible arrangements.

The learning resources available to students in the form of libraries, access to national and international journals, study spaces, computer laboratories and programme-specific laboratories (e.g. for Islamic Economics and Finance) are more than appropriate to support the successful completion of the relevant programme and achieving the intended learning outcomes. This accounts for the fact that the expert group was unable to conduct a physical site visit due to the ongoing COVID-19 pandemic.

Support services are available to students. Some degree programmes work with dedicated career centres that support their respective students. UPI also supports students who look for internships. Academic advisors which work with groups of 20 – 40 students also provide relevant support and advice to students. Students highlighted the positive impact of their academic advisors. This system also seems to ensure low drop-out rates and helps students successfully completing their study programmes as the advisors regularly meet with students.

### Conclusion

The criterion is fulfilled.

## 7. Information

*Impartial and objective, up-to-date information regarding the programme and its qualifications is published regularly. This published information is appropriate for and available to relevant stakeholders.*  
[ESG 1.8]

### Description

Information on the programmes, i.e. the learning objectives, the curriculum, the admission criteria and procedures, is available on the UPI website. This also includes learning materials and the course handbooks.

### Experts' Evaluation

The experts could retrieve information on the programmes on UPI's website which included the relevant issues. Information on course content is available in so-called Semester Lesson Plans.

**Conclusion**

The criterion is fulfilled.

## V. Recommendations of the panel of experts

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The panel of experts recommends

- to accredit

the study programmes “**Economic Education**” (**Bachelor of Education & Master of Education**), “**Accounting Education**” (**Bachelor of Education**), “**Business Education**” (**Bachelor of Education**), “**Islamic Economics and Finance**” (**Bachelor of Economics**) and “**Accounting**” (**Bachelor of Economics**) offered by **Universitas Pendidikan Indonesia**.

Findings:

1. Sustainability reporting should be implemented into the curricula of the Accounting programmes as a course.
2. IFRS regulations should be addressed more specifically in the curricula of the Accounting programmes.
3. All programmes would benefit from more courses taught in English in order to strengthen the internationalisation of the programmes.
4. The experts recommend offering programme-specific courses that look at ecological or environmental and social economics in the context of the individual disciplines.
5. The university should strive to include more teaching staff with a doctoral degree, either by hiring teaching staff with the respective qualification or by supporting further qualification of current staff.
6. Critical thinking of students could be fostered more decidedly (especially by using specific teaching and assessment formats).
7. It would be an improvement for all programmes to include a course that focuses on sustainability issues related to society and environment.
8. The experts recommend reviewing the practice of thesis publication as a requirement in the Master’s programmes.
9. The university should further expand on policies and regulations to recognise prior learning, including non-formal and informal learning.
10. The university should ensure more time for lecturers to do research.
11. The university should further support its staff in improving their English skills.