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QUALITÄTSSICHERUNG DURCH
AKKREDITIERUNG VON
STUDIENGÄNGEN E.V.

FINAL REPORT

UNIVERSITAS NEGERI MALANG

ECONOMICS

ACCOUNTING (BACHELOR OF ECONOMICS)

MANAGEMENT (BACHELOR OF ECONOMICS)

ECONOMICS EDUCATION (BACHELOR OF EDUCATION)

December 2022



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DECISION OF THE AQAS STANDING COMMISSION ON THE STUDY PROGRAMMES

- “ACCOUNTING” (BACHELOR)
- “MANAGEMENT” (BACHELOR)
- “ECONOMICS EDUCATION” (BACHELOR)

OFFERED BY UNIVERSITAS NEGERI MALANG, MALANG, INDONESIA

Based on the report of the expert panel, the comments by the university and the discussions of the AQAS Standing Commission in its 15th meeting on 5 December 2022, the AQAS Standing Commission decides:

1. The study programmes “**Accounting**” (Bachelor), “**Management**” (Bachelor) and “**Economics Education**” (Bachelor) offered by **Universitas Negeri Malang, Indonesia** are accredited according to the AQAS Criteria for Programme Accreditation (Bachelor/Master).

The study programmes 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.

2. The accreditation is given for the period of **six years** and is valid until **31 December 2028**.

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

All programmes:

1. The experts recommend revising the concentrations to ensure all include the same amount of SKS for transdisciplinary courses.
2. The experts recommend strengthening the programmes’ efforts to elevate the use of English throughout its classes and activities to make it even more accessible for international students and prepare all of its students even more for a globalised business world.
3. The University should consider implementing an official student association that gives structured feedback and is involved in QA procedures.
4. The Faculty should aim at an even distribution of student workload by carefully monitoring the actual students’ workload.
5. The Faculty should further support their staff in enhancing their English language competencies,
6. The Faculty should implement activities to further support academic staff to comply with full professorship regulations by:
 - a. Raising the number of (applied) research activities that are relevant for the community, and
 - b. Using the internship opportunities for professors under the national MBKM umbrella.
7. The Faculty should expand its internationalisation efforts and strive for more programme specific cooperation agreements with higher education institutions outside the region as well as with worldwide professional partners (companies) for research and community service.

8. To foster internationalisation at home efforts, discipline-specific summer schools with international peers should be implemented.
9. The information of courses offered in English is very important to students. The experts recommend outlining this information more transparently on the Faculty's homepage.

Management:

1. Statistics courses should be placed earlier in the Bachelor's programme „Management“ curriculum given the importance in the discipline.
2. Intercultural management competencies should be taught compulsorily and more prominently for all students in the Bachelor's programme „Management“, e.g. in a specific course.
3. The experts also recommend implementing a specific course dealing with sustainability in the Bachelor's programme „Management“.

Accounting:

1. The Department of Accounting should address current developments concerning software in the curriculum.
2. The experts recommend supporting the teaching staff's pursuit of further academic qualifications even more in order to increase the number of PhD holders and professors in the Accounting study programme.
3. The experts recommend strengthening the teaching staff's practical knowledge in the bachelor's programme „Accounting“ by giving them the opportunity to conduct applied research in international companies.

Economics Education:

1. To integrate digitalisation trends in the Bachelor's programme „Economics Education“, the staff's competencies concerning the development of online materials should be strengthened.

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

EXPERTS' REPORT

ON THE BACHELOR DEGREE PROGRAMMES

“ECONOMICS EDUCATION” (BACHELOR OF EDUCATION)

“MANAGEMENT” (BACHELOR OF ECONOMICS)

“ACCOUNTING” (BACHELOR OF ECONOMICS)

OFFERED BY UNIVERSITAS NEGERI MALANG (INDONESIA)

Visit to the university: 15 – 19 August 2022

Panel of Experts:

Prof. Dr. Carsten Berkau	University of Applied Sciences Osnabrück (Germany), Faculty of Business Management and Social Sciences
Prof. Dr. Frank Best	Konstanz University of Applied Sciences (Germany), De- partment of Business, Cultural and Legal Studies
Prof. Dr. Dedi Purwana	Universitas Negeri Jakarta (Indonesia), Faculty of Eco- nomics
Karl-Peter Abt	“Management and Human resources consultation com- pany Karl-Peter Abt”, former Executive Directors Cham- ber of Commerce and Industry, Bielefeld (Germany) (representative from the labour market)
Julian Schubert	Student of Economics, Technical University Dresden (Germany) (student expert)
Coordinator:	
Dr. Sarah Jenischewski	AQAS, Cologne, Germany
Patrick Heinzer	AQAS, Cologne, Germany

I. Preamble

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

This report results from the external review of the bachelor programmes in “Economics Education”, “Management” and “Accounting” offered by Universitas Negeri Malang (Indonesia).

1. Criteria

The programme is 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.

2. Approach and methodology

The initialisation

The university mandated AQAS to perform the accreditation procedure in January 2021.

The University produced a Self-Evaluation Report (SER). In June 2021, the institution handed in a draft of the SER together with the relevant documentation of the study programme and an appendix and statistical data on the programmes.

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 30 August 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 in May 2022 the before mentioned expert panel. 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 site visit to the University took place from 15-19 August 2022. On site, 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 departments, forms the basis for the AQAS Standing Commission to make a decision regarding the accreditation of the programme. Based on these two documents, on 5 December 2022 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 2023, 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

The Universitas Negeri Malang (UM) was founded in 1954 and extends across three campuses, two located in Malang and the third in Blitar. This public higher education institution comprises eight faculties (Education, Letters, Maths & Sciences, Engineering, Economics, Social Science, Sport Science, Psychology) and several centres (e.g. Centre of Learning and Education Development, Centre of Research and Community Engagement) that contribute to the university's three primary activities as stated in the SER: education, research and

community service (the so-called *tridharma* of education). The university reports an enrolment of 38,979 student in total (June 2021) with the highest number of students being associated with the Faculty of Engineering (6335), closely followed by the Faculty of Economics (5961).

The Faculty of Economics, which was originally established as the Department of Business in 1999, is subdivided into three Departments (Department of Economics and Developmental Studies, Department of Management, Department of Accounting), which together offer 16 study programmes (Diploma 3, Bachelor, Master, and Doctoral programs), which are either education-based (e.g. Bachelor of Education) or non-education-based (e.g. Master of Management). As reported in the SER, the faculty employs 147 lecturers and 44 support staff (June 2021). On an organisational level, the Department consists of three main levels: the Dean's office, the three Departments, and the Administrative Unit, which are complemented by the respective Department Boards of Lecturers and 15 additional Supporting Units (e.g. English Lab, Business Data Centre, Business Simulation Lab).

IV. Assessment of the study programme(s)

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

a. General Remarks

The SER states that the Bachelor programmes follow level six of the Indonesian National Qualifications Framework (KKNI), which formulates general learning outcomes on the levels of work capability, knowledge mastery, attitude, and value system, as well as authority and responsibility. The Faculty reports that since 2015 it has implemented three curriculum reviews with different foci, i.e. work-based learning (2015), life-based learning (2018) and transdisciplinarity (2020). According to the report, there is a standardised tripartite procedure to be followed in curriculum development: (1) An analysis of needs, developments, and graduate profiles via the various input from academic and non-academic stakeholders, policies as well as university visions. The outcome of this stage is the formulation of intended learning outcomes; (2) the design of a matrix to apply the intended learning outcomes to course designs; and (3) the organisation of courses including instructions with regards to profiles, materials and assessment instruments.

The overall structure of the programmes reflects these two areas on their organisational levels. There are courses on character development including religious and civic education as well as academic language skills (12 SKS, i.e. 19.84 credit points following the ETCS), which are referred to as compulsory university courses in the SER, and courses on subject matter/expertise (98 SKS, i.e. 163.15 credit points) which are further complemented by elective courses (36 SKS, i.e. 59.05 credit points). The university further emphasises that each study programme is also obliged to include so-called 'transdisciplinary' courses, which are offered by other study programmes and may be implemented as either a compulsory or an elective course.

1.1 “Economics Education” (Bachelor of Education)

The Bachelor Programme “Economics Education” comprises courses of 146 SKS, which corresponds to 242.03 credits. The programme focuses on the didactics of economic education and the training of students to become teachers in this field of expertise. The report defines four overall competences (pedagogic, personality, social and professional competences) that are to be achieved by students and relates them to eight intended learning outcomes on programme level. As such, graduates will possess knowledge in the area of economics as well as educational science and mathematics; they will be able to apply theoretical concepts and analytical tools to concrete economic case studies; to design and conduct research projects in the area of economics education; to analyse learning content, strategies and models; and to apply learning evaluation methods.

As mentioned in the general remarks above, the study programme consists of courses on character building (12 SKS, i.e. 19.84 credit points), mandatory core courses in the area of economics and education (98 SKS, i.e. 163.15 credit points) and elective core courses (36 SKS, i.e. 59.05 credit points). In addition to subject-specific classes and English proficiency classes, the mandatory core courses also include student community engagement (4 SKS, i.e. 7.25 credit points), a teaching internship (4 SKS, i.e. 7.25 credit points) and the final thesis (6 SKS, i.e. 10.88 credit points), all three of which are scheduled for the last two semesters of the study programme. The 22 elective courses available in this programme address further subfields of economics.

According to the report, the intended learning outcomes are updated on a regular basis via graduate surveys, focus groups consisting of stakeholders and alumni, as well as external input. Furthermore, the university lists internationalisation efforts in the form of guest lectures and webinars. Also, the report lists several instances in which individual student activities on an international level have been facilitated by the study programme, such as the participation in international conferences, in an exchange programme with Universiti Malaysia Trengganu or in the Pre-Service Student Teacher Exchange in Southeast Asia.

Experts’ Evaluation

The curriculum of Economics Education (BEE) is well-designed, documented and academically sound. The curriculum has been built on consultations with the labour market, trends in academia, the national qualifications framework, and other government mandatory. When developing the curriculum, the study programme used a number of approaches, that is the capability, the Life-Based Learning, and the Transdisciplinary. The Bachelor's programme "Economics Education" includes a theoretical foundation and the application of the discipline. The curriculum supports the competence of graduates and is adapted to the internalisation and accumulation of knowledge, practical knowledge, skills, and competences achieved through a structured process. It includes specific skills for work experience. Furthermore, the curriculum is designed to develop each student's potential such as personal, social, and academic competences via student-centred, problem-based and contextual learning, and by optimising various learning resources. In addition, the programme started to include modern topics into the curriculum, such as Sustainable Economics etc., which are embedded within the courses (e.g., in macroeconomics or microeconomics). The programme has three expertise groups (Innovative Economics Instructional Strategies; Economics Instruction Digitalization; Authentic Assessment) who regularly evaluate and update these topics.

The graduation profile for the study programme outlines that the graduates are employed as economics teachers qualified in the study and development in economics instructions, with integrity, and adaptive to scientific and technological, social, and cultural developments. According to their tracer study, 90% of graduates become teachers, while the remaining 10% follow different paths (e.g., learning development, entrepreneurs).

The needs assessment/survey conducted periodically for the programme help to show the career pathways for the students. The course syllabi show constructive alignment of the programme educational objectives, learning outcomes, learning strategies, and assessment. In the programme, innovative learning methods are applied along with technology skills oriented towards life skills and that contribute to improving the quality of graduates.

In general, the ILOs are appropriate and in line with level 6 of the Indonesian Qualifications Framework (IQF). The programme aligns with level 6 of the European Qualifications Framework (EQF).

The programme experiences international exposure by implementing bilingual class. International students have joined the programme under the student mobility programme in the past. In the future the programme would benefit from more international students attending the programme as full-time students or part-time with at least a year of residency period to enrich the programme intake. This might impact teaching and learning experiences, increase diversity and also allow to increase diversity beyond the current student body. The solid structure of the curriculum and its well implemented operationalisation create a solid basis for enhanced learner experiences through increased internationalisation.

Conclusion

The criterion is fulfilled for the Bachelor of Economics Education.

1.2 “Management” (Bachelor of Economics)

The Bachelor Programme ‘Management’ is a non-education-based programme and, according to the university, aims at qualifying students for occupations in the area of middle or upper-level management in both business and non-business institutions. As stated in the report, high value is assigned to societal and environmental responsibility and awareness complementing the managerial expertise to be gained by students of this programme. This is also reflected in the ten intended learning outcomes which include the command of financial, managerial and marketing concepts and their application under consideration of ethical guidelines. Furthermore, students are to acquire knowledge in the area of human resources, Islamic business and entrepreneurship, as well as an understanding of ethical and psychological considerations relevant for the field of management. Finally, the study programme aims at enabling students to successfully analyse and implement tools for high quality finance reports, decision-making, and organisational development.

The overall design of this programme follows the general pattern mentioned above: a basic set of courses on character building (12 SKS, i.e. 19.84 credit points) is followed by mandatory core courses (98 SKS, i.e. 163.15 credit points) and elective core courses (36 SKS, i.e. 59.05 credit points). While the mandatory courses include core courses on the field of management, an internship (4 SKS, i.e. 7.25 credit points), student community engagement (4 SKS, i.e. 7.25 credit points) and the final thesis (6 SKS, i.e. 10.88 credit points), students have the opportunity to deepen their knowledge in areas by choosing concentrations out of over 100 elective courses in areas such as marketing management, financial management, human resource management, entrepreneurship, and Islamic business management. The university emphasises that these concentrations are exclusive to the Bachelor’s programme in Management and are associated with additional intended learning outcomes. According to the study plan provided in the report, courses regarding the individual concentrations start in the fourth semester. Methodological skills are further fostered by mandatory classes on statistics and research methodology.

As stated by the university, the intended learning outcomes are updated on a regular basis, relying on the input of graduate surveys, focus group discussions and external feedback. Furthermore, the university lists activities

in the areas of internationalisation (e.g. guest speakers, webinars, conferences) and labour market input from national experts. Finally, the university offers an Entrepreneurship Competence Test which follows the regulations of the Professional Certification National Body (BNSP).

Experts' Evaluation

The Bachelor study programme "Management" is planned for eight semesters and consists of 146 SKS (after the last review in 2020), of which 110 SKS fall to compulsory courses and 36 SKS to elective courses. All elements of the curriculum are assigned a certain number of credits directly related to the expected workload. The total programme workload is allocated appropriately to the different modules of the study programme. The programme offers a broad general education in Business Management in semesters I-III as well as 5 concentration topics (Marketing Management, Financial Management, Human Resource Management, Entrepreneurship, Sharia Business Management) in semesters IV-VII. Average SKS per semester is thus 18.25. However, the workload is distributed unevenly between the semesters, with 24 SKS being the highest in semester V (for further explanation please see the chapter on Quality Assurance). The different modules and elements all show an appropriate number of SKS.

The desired qualifications to be achieved during the programme are presented as intended learning outcomes, which are appropriate for this study programme. They are both subject-specific and interdisciplinary in nature, as there are transdisciplinary courses worth 18 SKS shown in the study plan. Proof of their appropriateness is provided through evaluations, graduate surveys, and positive feedback both from the labour market and the alumni of the program. The intended learning outcomes are updated regularly according to current developments in the academic field and the labour market.

The academic degree awarded to the graduates aligns to the learning outcomes and the requirements of the appropriate level of the European Qualifications Framework and to the respective level of the National Qualifications Framework. Upon completion of the program, the achievement of the intended level of qualification can be demonstrated through a Bachelor's thesis worth 6 SKS in semester 7/8.

The curriculum clearly defines which elements are compulsory, which elements are electives and which elements are interdisciplinary. An idealized typical course plan is available. However, there is an unequal distribution of transdisciplinary courses throughout different concentrations. Whereas most concentrations include 6 SKS worth of transdisciplinary courses, the concentrations "Entrepreneurship" and "Sharia Business Management" only show 3 SKS of transdisciplinary courses. The experts recommend revising the concentrations to ensure all include the same amount of SKS for transdisciplinary courses (**Finding 1**).

All curricular elements (courses/modules) and their functions are very well and thoroughly documented. The curricular structure of the study programme supports the achievement of the learning outcomes. The order of curricular elements generally supports the learner's progression. However, the modules "Statistics" (semester IV) and especially "Business Statistics" (semester V) are located rather late in the curriculum for being basic courses required for other modules. They could be moved into earlier semesters, e.g. II and III, to lay a foundation in this area that is a base for many other courses. This change would also connect them neatly to the "Mathematics" in the first semester. Modules like "Co-operative and SME Management", "Politics and Sociology" or "Organizational Behaviour" could be moved into semester IV and V instead (**Finding 2**).

It is commendable to see that the study programme has already implemented a module concerning the megatrend "Digitalisation". However, other megatrends in the area of business, "Internationalisation" and "Sustainability", is only taught implicitly in other modules at the moment. Seeing that these megatrends will most likely become even more important throughout the next decade, the experts recommend to show them more visibly in the curriculum in order to prepare the students even better for the challenges of the labour market and to make the design the programme even more attractive to applicants. Modules like "International Management",

“Intercultural Management” or “Sustainable Business” are important for students and should be introduced into the curriculum for all students in order to meet the requirements of the labour markets of the future (**Findings 3 and 4**).

Curricular modifications are documented in a transparent manner and contribute to an improvement in programme quality. The specific elements of the program, i.e. “the courses on character building”, the five concentrations and the module “internship” are clearly described and reflected in the design of the curriculum.

The curriculum covers subject-specific and cross-subject knowledge, as well as subject-related, methodological, and general skills. This is documented on the level of the intended learning outcomes. Through the use of transdisciplinary courses it is transparently described which courses are offered exclusively for the “Management” programme and which parts are used in other programs.

Conclusion

The criterion for the Bachelor Programme “Management” is partially fulfilled.

1.3 “Accounting” (Bachelor of Economics)

The graduates of the third programme in this cluster, Accounting (Bachelor), are described to exhibit knowledge and abilities in the design, analysis and application of financial details, leading to their qualification as accountants in the public and private sector. The overall programme structure follows the one presented above, i.e. students have to attend courses on character building (12 SKS, i.e. 19.84 credit points) as well as mandatory core courses (98 SKS, i.e. 163.15 credit points) and choose elective core courses out of a pool of 13 courses (36 SKS, i.e. 59.05 credit points).

The university states seven intended learning outcomes for this programme and it is said that the intended learning outcomes are related to the guidelines of the Chartered Accountants Indonesia (IAI) consortium and the Australian Certified Practising Accounting (CPA) curriculum. These intended learning outcomes cover subject-specific areas such as auditing, information systems, financial accounting, management accounting, investment management, taxation, and entrepreneurship. Furthermore, students are to acquire sociocultural and ethical sensibilities with regards to religious and societal diversity. Another focus explicitly stated in the list of intended learning outcomes lies on research methodology (quantitative and qualitative). The last year of the programme focuses on the application of methodological skills and subject-specific knowledge in the form of an internship (4 SKS, i.e. 7.25 credit points), student community engagement (4 SKS, i.e. 7.25 credit points) and the final thesis (6 SKS, i.e. 10.88 credit points).

As with the two other programmes mentioned above, the university states that in the Accounting programme the intended learning outcomes are reviewed on a regular basis with the help of graduate surveys, focus group discussions and external feedback, especially with regards to alumni’s employers in order to take into account current developments in the labour market. The university also highlights their internationalisation efforts (e.g. guest lectures), additional trainings for the Accounting Technician Professional Certification and the encouragement of students to participate in competitions such as the ASEAN Innovation Science and Entrepreneur Fair or the Thailand Investor’s Day.

Experts’ Evaluation

The Accounting study programme is aligned to its intended learning outcomes. All ILOs are valid outcomes in the fields of Accounting and Business studies (Business law, Taxation, etc.) and are linked to the programme’s courses by a matrix. The courses include interdisciplinary subjects, too. This is important to mention as it ensures that the Accounting graduates are sufficiently qualified in Management disciplines outside the core Accounting curriculum. The syllabus follows a curriculum design procedure which involves labour market

representatives and alumni. During the site visit examples of labour market input (software Accurate) have been mentioned to be considered for the curriculum development. The Department of Accounting should consider how to address current developments concerning software in the curriculum (**Finding 5**).

The syllabus follows the Indonesian Accounting body and attempts to be close to the Australian CPA as well. The orientation towards the Australian CPA makes sense as many Accounting graduates desire the Australian CPA qualification, which is widely accepted in the world. With the BOA syllabus being closely linked to the Australian CPA's content, applicants can credit subjects studied at UM towards their desired CPA qualification, which is a strength of the programme. This is possible for approximately 70% of the subjects.

At UM, all decisions about finer aspects of the syllabus, like study materials, textbook choices, are made by an internal expert group (professors, lecturers). This guarantees that all classes follow the same content and make use of the same teaching materials. This also applies for classes taught to other study programmes by the Accounting teaching staff.

Based on the analysis of the detailed course descriptions, study materials and exam questions, it can be acknowledged that the curriculum is consistent with Accounting bachelor programmes taught in European universities. All Financial Accounting classes are based on international Accounting standards IFRSs. The study programme makes sufficient use of international textbooks. The academic level of the bachelor study programme is sufficiently high as can be proven by the exam questions.

Teaching undergoes a permanent quality assurance procedure which involves the labour market and students/alumni. Most of the professors/lecturers are involved in research activities which are linked to Indonesian Accounting firms. However, we recommend increasing the academic qualifications of the teaching staff to include more PhD holders and professors (for further explanation, please consult the chapter on teaching staff).

Students, graduates as well as labour market representatives demonstrated a high satisfaction with the Accounting study programme. It leads to the required qualifications of the graduates and can be achieved within the outlined workload requirements. The teaching methods applied in the study programme (case-based learning) as well as exam types are appropriate regarding the modules' content.

The use of the English language should be more intensive as many study materials are available in English and professors publish in English as well. The wish for a strengthening of the students' English skills was also emphasised by the labour market representatives. One possibility discussed was the offer of more bilingual or even fully English-speaking classes (**Finding 6**). This makes special sense for Accounting as most of the companies apply IFRSs in Indonesia and the university strives towards a closely linked syllabus towards international Accounting qualifications, in particular the Australian CPA. Furthermore, the invitation of more international guest lecturers (on site as well as online) is a good idea to increase the international character of the Accounting study programme. This would also increase students' motivation to apply for semester abroad studies (**Finding 6**). During the site visit, the university mentioned that it runs "small projects" to facilitate international teaching input for Accounting.

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

According to the Universitas Negeri Malang, quality assurance policies and procedures are available on university, faculty and study programme levels. They are subject to international, national, and internal policies, such as the criteria by the National Accreditation Body of University and the university's own educational standards. Concerning the latter, the report lists eight quality standards that refer to competences, learning processes and content, assessment, teaching staff, facilities and infrastructure as well as to learning management and finances. Furthermore, the study programmes under consideration are certified according to ISO:9001:2015.

The university lists several units that are responsible for implementing the quality assurance guidelines: the Internal Quality Assurance Unit (SPMI), which operates on the university level, the Quality Assurance Unit on the Faculty level (UPM) and the corresponding unit on the level of the Department and study programmes (GPM). The UPM and the GPM are responsible for both system audits, i.e. the analysis and evaluation of standard documents and manuals, and for compliance audits, i.e. the evaluation of quality standards and practices.

The procedures of quality assurance presented in the report follow a cycle pre-defined by the SPMI (planning, implementation, evaluation, improvement) and are based on three pillars: (1) an internal quality audit (AMI), (2) monitoring of education, research and community service (*Monevjar*), and (3) evaluation of stakeholder surveys. According to the university, the results of the individual procedures are available online on the university homepage. Furthermore, the university mentions 129 standard operational procedures with regards to finances, student affairs and the individual study programmes, which are monitored by the GPM (study programme level) and the UPM (faculty level).

The AMI is described as a bottom-up process: the study programmes are evaluated by the respective Programme Coordinator according to the national standards mentioned above, the results are forwarded to the GPM (Department level) for further verification, then passed on to the UPM (Faculty level) and are finally evaluated by the SPMI (University level). The findings of this evaluation are then reported back to the respective Study Programme Coordinators via the Faculty for the implementation of suggested improvements under considerations of international and national standards.

The second pillar of quality assurance, *Monevjar*, is carried out by the respective GPMs on the level of the Department and is said to follow a university-internal Education Guide. This process focuses on the concrete implementation of the learning standards and takes into consideration data from the beginning, the mid and the end of each semester. Parameters included in this evaluation are e.g. student attendance rates, the individual semester study plans, as well as percentages of instructional material, mid test implementation, workload and student passing as well as completion rates, amongst others. In addition to the educational aspects, this process also evaluates the results of research and community service.

The third pillar reported by the university involves several surveys and focus group discussions. Stakeholders involved in this process are teaching staff, students, alumni and labour market representatives (referred to as alumni's employers). The student surveys address aspects such as service reliability, responsiveness, and assurance with regards to lecturers, education personnel and administration. Feedback from lecturers and education personnel revolves around satisfaction with regards to human resources, education, research and infrastructure, amongst others. Finally, graduates evaluate the curricula according to the relevance for individual, academic and job-related relevance, while stakeholders of the labour market provide feedback on the soft and hard skills of the graduates. In addition to the surveys, the SER also mentions a yearly forum discussion between the Dean and student organisations (*Aspirasi Mahasiswa*), in which student-, education-, and budget-related issues are addressed.

The university states that the results of the individual evaluation processes are used to review the curricula of the study programmes to increase their overall quality. Follow-up measures with regards to the curriculum, infrastructure, and lecturer training have been reported in the SER. Furthermore, the university also mentions activities in the protection against intolerance and discrimination which address the needs of students with disabilities.

Experts' Evaluation

UM has a well-established and understandable quality assurance system in place in all three levels, i.e. university, faculty, and study programme. The extensive monitoring instruments developed by the university in recent years and their continuous use are transparent, as is the matrix defining whether predefined goals are met. In addition, the existing ISO: 90012015 certification is helpful and target-oriented. These efforts by all involved units show merits in the "Strategic Plan 2020-24", which contains a clear and transparent picture of how the university perceives itself, which strengths and weaknesses it sees and which, partially very ambitious, goals it strives towards.

The distribution of tasks and respective responsibilities concerning the quality assurance system are transparent to everyone in the university. Stakeholders with different perspectives corroborated that great attention is given to the results of the various evaluations, with special attention given to the criterion "Employability". This is further proven via the implementation of tracer studies, which collect all relevant data from its graduates and has a good overview of their career entry opportunities. Nevertheless, all ILOs to be reached are equally well defined and comprehensible.

The same applies to the clearly specified ILOs of all three programmes, which are anchored in the ideal study plans. It could be proven that regular monitoring and numerous evaluations are carried out and that the results are continuously taken into account in the further development of the study programmes. Whereas the results of the "Learning and Teaching Process Evaluation" are very positive, examples were also shown of how the internal quality assurance system uses constructive feedback and suggestions, e.g. through the implementation of a "Center for Career Counselling and Academic Competence", founding an "International Cooperation Team", or improving the IT infrastructure, were given, as well as the process leading to these changes after having received the evaluation results.

However, especially concerning the student body a lack of coherent and timely dissemination of the evaluation has become evident, as well as a student involvement into quality assurance procedures that possibly has not reached its full potential due to missing structures (**Finding 7**).

Another issue concerning the student body is their workload throughout their semesters. This matter could not be fully clarified throughout the virtual site visit. Rather, an impression was cemented that the workload is distributed unevenly, peaking in some semesters and allowing a rather leisurely timetable in others. To ensure that all students are able to progress at a steady pace and at the same time are not overworked, the faculty

should aim at an even distribution of student workload by carefully monitoring the actual students' workload (**Finding 8**).

Different stakeholders (graduates, alumni and labour market representatives) confirmed that the faculty maintains close relationships. On the one hand, feedback and recommendations are regularly collected from them in a process-oriented manner. The main tool for this process is the "Satisfaction Survey", whose results are made available to all university members. On the other hand, teachers are well-connected to companies and other employers, which supports and allows the students' early access to internships, assignments and joint research activities. This is especially true for the market-oriented study programmes "Management" and "Accounting".

These labour market representatives confirmed their involvement and their satisfaction with graduates from Malang, whose defining qualities are their teamwork skills, performance under pressure and other soft skills, which are now trained further by the university, e.g. in special leadership programmes.

To round up a well-established quality assurance system, the faculty has processes in place that protect students against intolerance and discrimination and regularly conducts plagiarism checks in order to ensure academic integrity. A tolerance rate of 20% can be explained through the use of the software, which does not only check for plagiarism, but also finds similarities, i.e. quotes.

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

The university mentions three overall learning methods that have been established in the three study programmes under consideration: blended learning, offline learning, and online learning. Each course is said to be designed according to a semester lesson plan, which is coordinated by respective expertise groups and made accessible to students at the beginning of the semester. Online classes are conducted via the learning management system SIPEJAR, which allows classes to implement tools such as forums, chats, surveys and assignments, and provides students with resources such as files, wikis or glossaries. Furthermore, the programme descriptions also mention efforts in the area of digitisation, including software training (e.g. SPSS, Microsoft Office, Adobe, amongst others) and the introduction to web applications (e.g. Padlet or Kahoot, amongst others).

As for didactic methodology, the university names student-centred learning as being the central approach which is considered to allow for individual learning styles. This approach is put into practice by methods such as project- and problem-based learning as well as collaborative learning and simulations and is said to follow the National Standards of Higher Education (SNPT). With the implementation of these methods the university aims to foster critical thinking and creative as well as communication skills. Furthermore, the report explicitly

links the choice for an individual method to the intended learning outcome of a class and possible relevance for aspects of students' future professional activities.

The university also highlights three opportunities for students to put their acquired subject-specific knowledge into practice. All students are required to conduct an internship as well as participate in community engagement activities. Finally, students compose a Bachelor's thesis, which is characterised as an empirical study in the SER and can take the form of a research report, a creative process report or the publication of a journal article. The university further states that academic or subject-specific achievements such as books, research proposals or business/entrepreneurial innovation reports may be acknowledged as an alternative to the Bachelor's thesis.

Assessments are reported to take place throughout the semester on a regular basis in the form of assignments, quizzes and midterm / final tests. The methods of assessing students' learning outcomes listed include multiple choice tests, essays, portfolios and project work. The midterm and final tests are said to take place in written or oral form. The assessment method used in a respective course depends on its associated individual intended learning outcomes. Students are informed of the methods and dates of assessment at the beginning of each course and also have the opportunity to take part in make-up exams in the case of illness. According to the report, course grading consists of an accumulated score of the assessments during the semester and the final exam. In addition to the grading scales for subject-specific courses, the university also defines competences to be assessed by advisors and external partners in the case of internships and community engagement.

In order to assure the quality of assessment methods, the university states that lecturers are offered the opportunity to participate in specific trainings. Student appeals concerning the results of an assessment can be formally submitted to the lecturers within two days after their publication. If an agreement should not be reached, students can contact the respective Study Programme Coordinator. More general complaints regarding teaching methods can also be submitted via an evaluation tool at the end of a semester, which are then processed by the Department administration, forwarded to the GPM and, if necessary, reported back to the respective Study Programme Coordinator. Furthermore, the report mentions the Faculty's Student Council as an additional point of contact for non-academic complaints.

Experts' Evaluation

The methods of teaching and learning seem appropriate and correspond to the intended learning outcomes. All the instructions in the Economics Clusters are reported to use a student-centred learning approach. The five types discussed were project-based learning, problem-based learning, case studies, experimental learning and tutorials. These methods, if used properly and thoughtfully, enable the teaching staff of teaching and learning respect and take into account the diversity of students and their needs, enabling flexible learning paths. The learning outcomes are described in a very detailed way in the module descriptions. Students can have their credits from foreign universities or summer schools recognized, which will incentivise studies abroad.

Didactic methods stimulate student motivation, self-reflection, and engagement in the learning process. These include among other projects which the students fulfil in small groups. The different laboratories create a modern and motivating learning environment. The software provided in the laboratories is modern and will prepare students for their future tasks. Regular trainings ensure that the teaching staff stays up to date with the development of software and didactic tools. Nevertheless, keeping the increasing digital teaching methods in mind, especially the teaching staff of the "Economics Education" programme might benefit from trainings or workshops that strengthen their competencies to develop their own online materials (**Finding 9**).

The use of academic advisors ensures that students are supported in their individual learning needs; this also includes students with special needs and international exchange students. Flexible learning paths and module configuration are possible; the use of elective courses allows the students to deepen their knowledge in their individual areas of interest. Practical aspects are introduced into many courses by use of up-to-date case studies. The Alumni confirmed that all three study programmes prepared them very well for the labour market requirements.

Regulations for the assessment and procedures are defined and made readily available in published form to students. Each module description clearly states the weight of the different assessments. The assessment methods for each module are appropriate for the learning outcomes as defined in the module description.

The programme design ensures that every student is familiarised with an appropriate spectrum of examination types over the course of the studies. The university provides an appeal period and a clear procedure for the appeal should students question the grades given by their lecturers. A similar complaint procedure applies to the quality of the lectures.

Long-term data regarding the number of failed module examinations in the study programme are used for evaluation and to improve the programme. Grading scales and the distribution of grades is documented and assessed. The programme enables students to transfer their knowledge to situations outside the university context by use of problem-based learning and case study learning. Methods of teaching, learning, and assessment support an interlacing of theoretical and practical aspects.

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 is regulated by three possible schemes: the National Selection of State Universities Admission (SNMPTN), the Selection of State Universities Admission (SBMPTN) and the Independent Track. While the SNMPTN admission scheme relies on students' achievements in senior high school as demonstrated by their study report and academic portfolio, the SBMPTN requires the participation in a computer-based test and the submission of additional documents following the regulations of the Indonesian state universities. Both the SNMPTN and the SBMPTN are subject to national regulations. The Independent Track, on the other hand, underlies university-specific regulations. It is based on a university-specific test and addresses students who have demonstrated their excellence by an outstanding performance in e.g. national examinations or similar assessments.

Monitoring of students' progression is conducted by Academic Counsellors through an Academic Information System (SIKAD) as well as by the individual Study Programme Coordinators. Recognition of alternative learning outcomes is reported with regards to students' scientific activities which may replace the Bachelor's thesis. Also, informal learning activities such as internships and other trainings (e.g. language courses or subject-specific trainings) may be recognised according to the university. Student mobility is facilitated by an

International Relations Office and several exchange programmes. The university mentions learning agreements with universities in Turkey, Thailand and China.

Upon graduation, students receive a graduation certificate and an academic transcript. Furthermore, the university issues a teaching certificate for graduates of the Economics Education programme and a complementary letter for those students who have earned additional achievements. A diploma supplement is also provided.

Experts' Evaluation

The student admission follows Indonesian standard procedures. It cannot be changed by the university. However, the experts regard it as appropriate for UM's study programmes and acknowledge that it offers different paths into the university for applicants. For the study programmes under review, Business Management, Accounting and Economics, no specific prerequisites apply. Therefore, there is no need to deviate from the admission standard procedures. The university gathers statistic data about admissions, like the programme related admission rate and its development. Due to the information given during the site visit, students can receive scholarships which allows them to study free of study fees, depending on their parents' income.

The study progress of students is closely monitored with an information system SIAKAD which shows grades for all courses, research and community service activities. Furthermore, teaching staff supports students who struggle with certain subjects. Due to the intervention the failure rate is very low. Students confirmed the guidance received by the faculty members.

The issued transcripts for the Bachelor's degree and the diploma supplement provide the readers with detailed information about the students' achievements as it has been confirmed by the labour market representatives. Courses studied at partner universities (still very seldomly the case) can be recognised towards the students' achievements. In total, the grades achieved in the Bachelor's programmes are considerably high in comparison to international universities in Europe.

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

The teaching staff at Universitas Negeri Malang is divided into two employment categories – Civil Servants and non-Civil Servants. The ratio of Civil Servant lecturers differs across the study programmes (Economics Education: 68%; Management: 83%; Accounting: 69%). Of the 138 lecturers in the cluster to be accredited, all are employed full-time. The teaching staff is further supported by education personnel (53). The university states that the lecturer-to-student ratios in the three programmes meet the university standard. Depending on the academic qualification, teaching staff fill the positions of professors, associate professors, assistant professors and lecturers. The university also states that the majority of the lecturers also hold a doctoral degree.

The proportions of teaching staff positions with regards to the individual study programmes are reported as follows:

- Economics Education: 41 teaching staff; 17% Professors, 14% Associate Professors, 36% Assistant Professors, 43% Lecturers,
- Management: 52 teaching staff; 11% Professors, 15% Associate Professors, 48% Assistant Professors, 26% Lecturers,
- Accounting: 45 teaching staff; 2% Professors, 22% Associate Professors, 33% Assistant Professors, 42% Lecturers.

According to the SER, recruitment processes with regards to teaching staff are initiated four years before a position will open. Recruitment procedures are reported to follow government regulations for civil servant positions, and university regulations for non-civil servant positions. Both procedures are described to follow specific steps involving (1) a needs analysis at the level of the Department followed by administrative evaluation, (2) open announcement on the university website and the website of the Ministry of Research, Technology and Higher Education, (3) administrative selection, interview and testing (e.g. basic competences, English skills), (4) open announcement of the selection on the two websites mentioned above.

As for academic development, teaching staff is organised in several expertise groups within the Department sections which are dedicated to expertise development as well as development with regards to teaching skills. The university states that each group can assess their own needs and decide the type and number of trainings necessary at a given point. In addition, the university insists that all teaching staff obtain didactic qualification in the form of a national teaching certificate and other certificates (e.g. English proficiency, subject-specific certificates). Furthermore, subject-specific workshops are said to be organised on a regular basis in order to update lecturers' expertise in the respective fields. As stated in the SER, research activities are supported by funding by the university or the faculty itself, with regards to participation in international trainings or the enrolment in doctoral programmes. Lecturers are motivated in the improvement of their research and teaching activities by the option of publication remuneration and a faculty-internal Excellent Lecturer Competition.

Experts' Evaluation

Considering the quality and quantity of staff, overall the situation can be assessed as satisfactory. All human resources involved in teaching within the programmes are documented, including their academic and other relevant qualifications. The ratio between teaching staff and student is currently sufficient. The teaching staff is appropriately qualified to achieve all intended learning outcomes. Teaching staff members are qualified and are given the courses taught according to their expertise. The number of teaching staff and teaching hours are documented and sufficient. The overall workload of staff (teaching, administration, research) is appropriate for the delivery of the programmes. Transparent recruitment procedures for teaching staff are in place based on government regulations for civil servant positions, and university regulations for non-civil servant positions. The experts positively recognized that regulations are in place and that there are clear structures also for hiring and promotion that also are strictly implemented.

In terms of teaching staff development, the faculty has a sound human resource planning that is duly carried out. The faculty gives equal opportunities for staff to take degree and non-degree programmes. The faculty; sends staff to pursue their doctoral degree inside and outside of Indonesia – university and government fund these studies; and facilitates opportunities to develop and strengthen language skills for staff. For the purpose of academic development, teaching staff are assigned to Expertise Groups (KBK). Expertise Groups are formed as a foundation for the courses' division and as a guide to staff's research and community service as

well as to their expertise development. To enhance their competences and expertise, teaching staff is given an opportunity to determine what type of trainings and development they need according to their own Expertise Group. Development of staff may take the form of participation in workshops, seminars, and conferences and aim to update their economics education, management, or accounting knowledge. Other than trainings and development in the economics subject, teaching staff also participate in various teaching trainings and development, such as workshops on scientific works, digital literacy, and professional certification. However, the experts recommend the staff's competencies concerning the development of online materials should be strengthened (**s. Finding 9**) as well their English skills, e.g. through language classes specifically for them (**Finding 10**).

As mentioned above, teaching in the Accounting study programme is constantly monitored and teaching staff is clearly qualified. However, we recommend increasing the academic qualifications of the teaching staff to include more PhD holders and professors. During the site visit, the universities assured that some increases towards the qualification of the Accounting staff is on the way but still pending. We appreciate these efforts and recommend continuing and emphasise them. As the Accounting work experience of lecturers and professors is mostly linked to Indonesian and Asian Accounting, focussing on more international (worldwide) cooperations regarding professional partners (companies) for research and community service activities will take the study programme to the next level (**Finding 14**).

Competence improvement efforts are dedicated not only to teaching staff, but also to educational personnel. Educational personnel is given the same opportunity as teaching staff to participate in training and development programmes according to the Institution's competence requirement as well as funding facility to pursue advanced studies. The university and the faculty allocate sufficient funds for staff development, enabling educational personnel to choose training and development programmes to participate in, such as seminars, workshops, and trainings. However, the panel of experts recommend the university and the faculty should further support their staff in enhancing their English language competencies, e.g. through language courses specifically for them. It will be a good strategy for the university becoming a world class university in the future. During the site visit, the experts explored the reason why there is only one professor (2%) for bachelor's in accounting in comparison with staff of other programmes and the faculty strategies to increase the number of professors. The experts suggest that the faculty should implement activities to further support academic staff to comply with full professorship regulations (**Finding 13**) by: a) raising the number of (applied) research activities that are relevant for the community (**Finding 13a**), and b) using the internship opportunities for professors under the national MBKM umbrella (**Finding 13b**). Furthermore, the experts recommend strengthening the teaching staff's practical knowledge in the bachelor's programme "Accounting" by giving them the opportunity to conduct applied research in international companies (**s. Finding 11**).

Conclusion

For all programmes 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

The university draws its funding from the Indonesian government and the Public Service Agency. In addition, tuition fees are charged for the study programmes and, according to the report, scholarships are in place to support students depending on their parents' economic capacity.

As stated in the SER, module descriptions including intended learning outcomes, methods of instruction and assessment as well as expected workload are available to all students, teaching staff and other stakeholders. Coordination of schedules and rooms is taken care of by designated programme coordinators.

The three study programmes are distributed across six buildings on the campus. In addition to classrooms, programme-specific laboratories and workspaces are available: a computer laboratory and microteaching laboratory for the Economics Education programme; a language laboratory, podcast room, integrated management laboratory, sigma marketing management laboratory and learning media laboratory for the Management programme; and a capital market simulation laboratory, computer laboratory and accounting laboratory for the Accounting programme. Furthermore, the Faculty of Economics also operates other facilities such as the IDX Investment Gallery, a Tax Centre, a Business Data Centre and a Creative Centre. The facilities are said to be accessible to students with disabilities. Students have access to the university's main library and the more subject-specific faculty library, both of which reportedly offer a considerable amount of physical and electronic catalogues. The report refers to subscriptions to eleven international online journals as well as to several international online databases. In addition, students are also able to access to the National Library of the Republic of Indonesia for further literature research. Further facilities on the university level that are mentioned in the report include dormitories, canteens, polyclinics, and sports facilities.

On the university level, Student Support Services are implemented by means of the Centre for Career Counselling and Academic Competence, which in addition to individual and group counselling also offers additional training to support students e.g. in their professional career, their academic work and mental well-being. On the faculty level, special training and a tandem programme are in place for students with special needs. With regards to academic support students can turn to their respective Study Programme Coordinators and their personal Academic Counsellor. The report also mentions a New Student Orientation Programme (*PKKMB*) as an introductory offering for students at the beginning of their studies. This is complemented by an additional orientation programme on the faculty level. Finally, the faculty also provides support in finding internship placements.

Experts' Evaluation

Student support is provided by UM in several areas. The university organises an orientation week for new students. The different study programs also have introduction events, which are partially supported by online formats. This allows new students and exchange students to connect with each other and facilitates their start at UM. A mandatory student counselling is implemented for all study programmes. Here, each student has an assigned advisor with at least four meetings a year. Advisory staff must hold at least a doctor's degree to ensure their qualification. Also, to facilitate communication and foster low-threshold support, there are informal ways used by the lecturers, e.g., via WhatsApp groups. Besides the faculty-wide counselling, the students can also seek help at the university-wide counselling offers. Exchange students get supported by the academic affairs office.

However, considering internationalisation, the experts see room for improvement to enhance the faculty's quality to the next level. In order to do so the faculty should expand its internationalisation efforts and strive for more programme specific cooperation agreements with higher education institutions, especially also outside of the Asian continent (**Finding 14**). While this will elevate the faculty's appeal to students, who are interested in international student mobility, and make it more visible to foreign students, it is important to not exclude

students, who cannot take part in an international mobility programme. In a globalized world, they, too, will come in touch with international business partners and will benefit highly from strengthened internationalisation at home endeavours by the university. To foster these efforts, the experts recommend implementing activities such as a discipline-specific summer school with international peers (**Finding 15**).

Furthermore, the students confirmed that there are extracurricular activities/clubs they can join, such as sports teams, or study groups, such as a Capital Market Study Group, where they can voluntarily learn about stock exchange. If they face any personal problems during their student life-cycle, students and alumni are offered help from university and faculty, such as nurseries and further counselling.

To find internships, students can rely on the MBKM, or get support finding placements. By keeping in touch with previous internship providers, UM helps students to find internships. As demonstrated by the labour market representatives, UM strives for feedback and further cooperation, e.g., by using the same feedback website as for student appeals.

Students also were satisfied with their access to study books and literature they need through the library. They especially emphasised the availability of digital versions as well as hard-copy ones of books they need.

Student diversity is respected and promoted by UM, especially by non-discrimination policies which applies e.g., to the student admission process. Also, the implemented infrastructure at UM supports especially disabled students, e.g., with wheelchair ramps or braille. Also, students have access to a pharmacy and polyclinic run by the UM. The possibilities for students in need are published and known by the students. Different mechanisms, like reduction of tuition fees, are in charge to reduce the likelihood of dropouts.

Conclusion

The criterion is fulfilled.

7. Public 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

The university emphasises their commitment with regards to transparency and refer to the Faculty and Department websites where information is provided on the respective study programmes, module plans, admission criteria and assessment procedures. Furthermore, several social media channels (Instagram, YouTube) provide information on announcements concerning important deadlines, guest lectures and other events.

Experts' Evaluation

The university transparently informs (future) students and other stakeholders about the programmes under review, their application processes that follow national standards and events. Each programme, Economics Education, Accounting and Management, has its own homepage, where it publishes all important information, such as news, shows its teaching staff or the curriculum including the workload of all courses. It is positive to note that all information on all subpages for all departments is available in Indonesian as well as in English. However, especially with the university's international ambitions and efforts in this field, the experts were surprised not to find any information on the bilingual courses the reviewed programmes offer. This information is

important for potential students, whose mother tongue is not Bahasa Indonesia. The experts, therefore, recommend that the departments' homepages should outline this offer (**Finding 16**). Other channels that disseminate information in Indonesian are Instagram channels as well as videos on YouTube.

Conclusion

The criterion is fulfilled.

V. Recommendations of the panel of experts

The panel of experts recommends

- to accredit

the study programme “**Economics Education**” (Bachelor of Education) offered by **Universitas Negeri Malang (Indonesia)** without conditions.

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Findings:

1. The experts recommend revising the concentrations to ensure all include the same amount of SKS for transdisciplinary courses.
2. Statistics courses should be placed earlier in the Bachelor's programme „Management“ curriculum given the importance in the discipline.
3. Intercultural management competencies should be taught compulsorily and more prominently for all students in the Bachelor's programme „Management“, e.g. in a specific course .
4. The experts also recommend implementing a specific course dealing with sustainability in the Bachelor's programme “Management”.
5. The Department of Accounting should address current developments concerning software in the curriculum.
6. The experts recommend strengthening the programme's efforts to elevate the use of English throughout its classes and activities to make it even more accessible for international students and prepare all of its students even more for a globalised business world.
7. The University should to consider implementing an official student association that gives structured feedback and is involved in QA procedures.
8. The Faculty should aim at an even distribution of student workload by carefully monitoring the actual students' workload.
9. To integrate digitalisation trends in the Bachelor's programme „Economics Education“, the staff's competencies concerning the development of online materials should be strengthened.
10. The Faculty should further support their staff in enhancing their English language competencies,
11. The experts recommend supporting the teaching staff's pursuit of further academic qualifications even more in order to increase the number of PhD holders and professors in the Accounting study programme.

12. The experts recommend strengthening the teaching staff's practical knowledge in the bachelor's programme "Accounting" by giving them the opportunity to conduct applied research in international companies.
13. The Faculty should implement activities to further support academic staff to comply with full professorship regulations by:
 - a. Raising the number of (applied) research activities that are relevant for the community, and
 - b. Using the internship opportunities for professors under the national MBKM umbrella.
14. The Faculty should expand its internationalisation efforts and strive for more programme specific cooperation agreements with higher education institutions outside the region as well as with worldwide professional partners (companies) for research and community service.
15. To foster internationalisation at home efforts, discipline-specific summer schools with international peers should be implemented.
16. The information of courses offered in English is very important to students. The experts recommend outlining this information more transparently on the Faculty's homepage.