AQAS

AGENTUR FÜR
QUALITÄTSSICHERUNG DURCH
AKKREDITIERUNG VON
STUDIENGÄNGEN E.V.

FINAL REPORT

UNIVERSITAS NUSA PUTRA

CLUSTER ACCOUNTING/LAW/MANAGEMENT

ACCOUNTING (BACHELOR OF ACCOUNTING)

LAW (BACHELOR OF LAW)

MANAGEMENT (BACHELOR OF MANAGEMENT)

June 2023

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Content

DECISION OF THE AQAS STANDING COMMISSION

ON THE STUDY PROGRAMMES

- **"ACCOUNTING" (BACHELOR OF ACCOUNTING)**

- **"LAW" (BACHELOR OF LAW)**

- **"MANAGEMENT" (BACHELOR OF MANAGEMENT)**

OFFERED BY UNIVERSITAS NUSA PUTRA, SUKABUMI, INDONESIA

Based on the report of the expert panel, the comments by the university, the discussions of the AQAS Standing Commission in its 17th meeting on 22 May 2023, and the circulation procedure of 21 June 2023, the AQAS Standing Commission decides:

1. The study programmes "**Accounting**" **(Bachelor of Accounting)**, "**Law**" **(Bachelor of Law)**, and "**Management**" **(Bachelor of Management)** offered by **Universitas Nusa Putra, Indonesia** are accredited according to the AQAS Criteria for Programme Accreditation (Bachelor/Master).

   The accreditations are conditional.

   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 conditions have to be fulfilled. The fulfilment of the conditions has to be documented and reported to AQAS no later than **31 July 2024.** The confirmation of the conditions might include a physical site visit within the time period of twelve months.

3. The accreditation is given for the period of **six years** and is valid until **31 July 2029**.

Conditions:

All study programmes:

1. All study programmes must provide a more transparent and structured documentation of the grading system and specify assessment methods in the module handbook to facilitate the assessment of students.

Additionally for the Bachelor's programme in Accounting:

2. As the wording of some PLOs is very generic, the Bachelor's programme in Accounting has to provide a more specified formulation that must reflect the intended learning outcomes more clearly.

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

All study programmes:

1. The academic staff should have a more peculiar research profile and focus on certain research areas and methods. In order to increase the quality of the research track of the study completion programme (SCP) and to foster the achievement of the intended learning outcomes, the university and the faculty should

incentivise publications in high-quality outlets as well as introduce a strategic HR plan to increase the number of PhD holders not only from the region, but perhaps across and beyond Indonesia.

2. In order to achieve the internationalisation goal, the faculty should have core documents translated into English, not only for the international accreditation, but also for the relevant stakeholders. Moreover, the admission requirements and criteria should be given also in English language to facilitate applications of international students.

3. The faculty should include the evaluation of the workload in the QA procedure and utilise regular analysis such as SWOT (Strengths, Weaknesses, Opportunities, and Threats) analyses to facilitate the process of (re)determining study workload. The understanding of converting the workload in SKS to ECTS should be disseminated to both lecturers and students.

4. All study programmes are recommended to expand the collaboration with start-ups in the related fields, besides established companies.

5. The faculty should organise activities like homecoming events to strengthen the connection between the alumni, the university, and the students.

6. The faculty should maintain and even strengthen the implemented activities such as hosting of international conferences, inviting international guest lecturers to give lectures on a regular basis, as well as enabling the teaching staff to visit international conferences, external trainings, or courses offered by major scientific organizations and leading universities in the respective fields to achieve the goal of internationalisation.

7. All study programmes should increase the number of international literatures available to teaching staff and students.

Additionally for the Bachelor's programme in Accounting:

8. The study programme should come up with a better modularisation which bundles courses related to similar topics.

9. The study programme should make the curriculum and the module descriptions more transparent on how the PLO9 shall be achieved.

10. The study programme should reduce the number of written exams in the programme compulsory subjects with alternative assessment methods, such as group work and presentations to ensure that presentation skills are obtained.

Additionally for the Bachelor's programme in Law:

11. The study programme should come up with a better modularisation which bundles courses related to similar topics.

12. The 3-in-1 programme regulated by the government, where local academic staff, international guest lecturers, and practitioners teach together in one course, should be integrated into the curriculum.

Additionally for the Bachelor's programme in Management:

13. The study programme should provide additional training on scientific writing and establish common standards across courses and programmes to enhance students' skills.

14. The study programme should strengthen the joint supervision between the academic and practical supervisor to ensure students to be well-prepared for the job market.

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

EXPERTS' REPORT

ON THE STUDY PROGRAMMES

- **"ACCOUNTING" (BACHELOR OF ACCOUNTING)**

- **"LAW" (BACHELOR OF LAW)**

- **"MANAGEMENT" (BACHELOR OF MANAGEMENT)**

OFFERED BY UNIVERSITAS NUSA PUTRA, SUKABUMI, INDONESIA

Visit to the university: 06 – 09 December 2022

Panel of experts:

Prof. Dr. Marius Gros	University of Applied Sciences Niederrhein, Faculty of Health Care, Professor of Accounting and Control in Health Care
Prof. Dr. Stefan Koos	Bundeswehr University Munich, Department of Economics and Management, Chair of Private Law and International Business Law
Prof. Dr. Güray Küçükkocaoğlu	Başkent University, Faculty of Economics and Administrative Sciences, Department of Business Administration, Professor of Business Administration
Dung Ngo	Director of Integrated Solution for Management (ISM) Ltd., Ho Chi Minh City, Vietnam (representative of the labour market)
Lina Irscheid	Albert-Ludwigs-University of Freiburg, Law (student expert)

Coordinator:
Vi Le

Doris Herrmann	AQAS, Cologne, Germany

Supported by: Kamilla Halemba

I.   Preamble

AQAS – Agency for Quality Assurance through Accreditation of Study Programmes – is an independent non-profit organisation supported by more than 90 universities, universities of applied sciences and academic associations. Since 2002, the agency has been recognised by the German Accreditation Council (GAC). It is, therefore, a notified body for the 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 academic studies and higher education institutions' teaching. In line with AQAS' mission statement, the official bodies in Germany and Europe (GAC and EQAR) approved that the activities of AQAS in accreditation are neither limited to specific academic disciplines or degrees nor a particular type of higher education institution.

II.   Accreditation procedure

This report results from the external review of the Bachelor's programmes in **"Accounting"**, **"Law"**, and **"Management"** offered by **Universitas Nusa Putra, Indonesia**.

1.   Criteria

Each programme is assessed against a set of criteria for accreditation developed by AQAS: the AQAS Criteria for Programme Accreditation (Bachelor/Master). 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 each programme since not all indicators necessarily can be applied to every programme.

2.   Approach and methodology

Initialisation

The university mandated AQAS to perform the accreditation procedure in January 2021. The university produced a Self-Evaluation Report (SER). In December 2021, the institution handed in a draft of the SER together with the relevant documentation on the programmes and an. The appendix included e.g.:

- an overview over statistical data of the student body (e.g. number of applications, beginners, students, graduates, student dropouts),
- the CVs of the teaching staff/supervisors,
- information on student services,
- core information on the main library,
- as well as academic regulations.

AQAS checked the SER regarding completeness, comprehensibility, and transparency. The accreditation procedure was officially initialised by a decision of the AQAS Standing Commission on 21 February 2022. The final version of the SER was handed in April 2022.

Nomination of the expert panel

The composition of the panel of experts follows the stakeholder principle. Consequently, representatives from the respective disciplines, the labour market, and students are involved. Furthermore, AQAS follows the principles for the selection of experts defined by the European Consortium for Accreditation (ECA). The Standing Commission nominated the aforementioned expert panel in October 2022. 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.

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 all panel members in order to increase transparency in the process and the upcoming discussions during the site visit.

Site visit

After a review of the SER, a site visit to the university took place on 06 – 09 December 2022. Virtually, the experts interviewed different stakeholders, e.g. the management of the higher education institution, the programme management, teaching and other staff, as well as students and graduates, in separate discussion rounds 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.

Reporting

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

Decision

The report, together with the comments of the university, forms the basis for the AQAS Standing Commission to take a decision regarding the accreditation of the programmes. Based on these two documents, the AQAS Standing Commission Discussed the draft of the report in its meeting on 22 May 2023 and took the final decision in a circulation process on 21 June 2023. AQAS forwarded the decision to the university. The university had the right to appeal against the decision or any of the imposed conditions.

In July 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

Universitas Nusa Putra (UNSP) was originally established in the form of Pereguruan Nusa Putra Foundation in West Java in 2004. After several phases of restructuring, it was formally recognised by the Indonesian Ministry of Research, Technology and Higher Education as a private higher education institution in 2007 and as a university in 2018. Organisational responsibilities of university management are distributed among a rector and three vice-rectors (Vice-Rector for Academic, Research, Community Service and Internationalisation Affairs, Vice-Rector for Operations, Resources, and Finance, and Vice-Rector for Student Affairs, Alumni, and Collaborations). As stated in the SER, 4.768 students were enrolled in a total of 13 study programmes at the Diploma, Bachelor, and Master levels in the academic year 2021/22, which are offered by two faculties, namely the Faculty of Engineering, Computer, and Design (FECD), and the Faculty of Business and Humanities (FBH). Facilities available to students on campus include a student counselling unit, a career service unit, a student creativity and activity unit, an entrepreneurship unit, lecture halls, libraries, auditoriums, sports facilities, a student activity centre, mosques, polyclinics, meeting halls, canteens, and a bookstore, amongst others.

The Faculty of Business and Humanities offers four Bachelor's programmes including Accounting, Law, Management, and Primary School Teacher Education. The first three mentioned programmes are to be accredited. The faculty management headed by the dean consists of the four heads of study programmes, which are further supported by respective secretaries and lecturers of the programmes.

IV. Assessment of the study programmes

1. Quality of the curriculum

> **Bachelor's degree**
>
> *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]*

General aspects

As explained in the self-evaluation report (SER), the university states their commitment to the Tri Dharma approach to higher education, which consists of three pillars: (1) education, (2) research, and (3) community service. Furthermore, the programmes to be accredited are said to have designed the curriculum based on the Indonesian National Qualifications Framework (KKI) and the outcome-based education approach (OBE).

Student workload is calculated in SKS (the semester credit system of Indonesia). Each Bachelor's programme comprises at least 144 SKS. In line with the practice at other universities in Indonesia, Nusa Putra University calculates the credit points in a way that one SKS corresponds to 1,58 ECTS.

The curricula at FHB are structured as (1) university courses, which focus on the development of general skills, such as teamwork, critical thinking, or lifelong learning; (2) faculty courses, which introduce students to the basics of business, computer applications, and entrepreneurship; and (3) compulsory subject-specific courses. Furthermore, students may choose elective courses according to their concentrations and/or the so-called study completion programme (SCP), which follows the Freedom to Learn – Independent Campus framework

(MBKM), offers research track, internship track, student exchange and other tracks offered by the university and the government. Students of the Bachelor's programmes also have to participate in the student community service (KKN) activities and conduct an internship.

The university states that modules, learning materials, learning outcomes as well as graduate profiles of each study programme are evaluated and updated every semester taking into account the analysis and feedback from stakeholders such as labour market representatives, associations, alumni, students, and research.

1.1 Accounting (Bachelor of Accounting)

Description

The Accounting programme aims at training students for employment in agencies, public accounting, profit and non-profit companies, and consulting businesses. The programme objectives focus on (1) professional accomplishments, i.e. the analysis of business activities in accordance with innovative and religious attitudes, (2) social accomplishments, i.e. the ability to work independently and in groups, and (3) academic accomplishments, i.e. the ability to work in the area of accounting science education, research, and community service. Furthermore, the SER defines 12 programme learning outcomes (PLOs), which require students' ability to:

- apply religious and human values in light of the cultural diversity and the context of the Indonesian nation;
- apply an attitude of responsibility, discipline, ethics, and cooperation;
- think critically, logically, systematically, and innovatively to solve scientific and technological problems and publish the outcomes in academic papers;
- communicate in an international language in the context of network development, have leadership spirit and organise data without plagiarism;
- analyse business and organisational environments including primary economics;
- evaluate the components of internal control and appropriateness of accounting policies related to financial reporting as well as analyse data to provide information supporting managerial decisions;
- explain tax laws and regulations to businesses and organisations;
- explain and use information technology to support data analysis and decision making;
- apply international standards on auditing, international financial reporting standards and techniques;
- analyse the effect of changes in economic indicators of business activity and organisational environments;
- prepare direct and indirect tax calculations for individuals and organisations;
- apply ICT to increase the efficiency and effectiveness of processes, data, and information while engaging in self-study for the development of insight and experience.

As aforementioned, the curriculum consists of the university courses (9 SKS) such as Civic education or General English, amongst others; and faculty courses (7 SKS) including Introduction to business, Entrepreneurship, and Introduction to computer applications. Study programme courses (17 SKS) comprise five introductory courses in management, accounting, taxation, and economics and 24 core courses (66 SKS) such as Business law, Marketing management, Financial statement analysis, Auditing, Accounting, etc. In semester five, students choose their concentration courses related to accounting computer application, international taxation, or taxation management and have to obtain the required workload of 9 SKS. The sixth and seventh semester are dedicated to community service, internship, and other elective courses (28 SKS), followed by the writing of an undergraduate thesis (6 SKS) in the eighth semester.

Experts' evaluation

The curriculum of the Bachelor's programme in Accounting is well developed and structured. The functions of all curricular elements including compulsory or elective courses are well documented. The PLOs and the CLOs are mostly state-of-the art and cover subject-specific and interdisciplinary elements. In general, the intended learning outcomes reflect both academic and labour market requirements. For instance, IT technology in accounting and auditing is also part of the curriculum. However, individual courses take up a relatively great amount of the curriculum, this should be mended by merging courses with similar topics (such as courses with a part "I" and "II") into one module **(Finding 1)**.

The PLOs are basically compliant with the Indonesian National Qualification Framework (KKNI) Level 6 and input of the Institute of Indonesia Chartered Accountants as well as the Competency Standards of Professional Accountants set by the International Federation of Accountants (IFAC). However, in the detailed mapping included in the SER, the wording of some PLOs is very generic. This requires a more specified formulation that reflect the intended learning outcomes more clearly **(Finding 2)**. For instance, PLO6 could be closer to P4, PLO9 could also be closer to KK2 and KK3 of the "Stipulations of FORTEI-KNNI Level 6". This would make the intended learning outcomes more transparent to the stakeholder involved. In addition, while international standards on financial reporting and auditing can be found in PLO9 ("apply international standards on auditing, international financial reporting standards and techniques"), they are not a significant part in the module descriptions. The university uses international or IFRS editions of textbooks during classes that mostly focus on the recording process. However, there was no evidence presented that courses enable students to apply international Financial Reporting Standards (IFRS) or International Standards on Auditing (ISA) in more detail. According to the site visit, some issues of IFRS are taught in one meeting of an auditing class. Thus, in the opinion of the experts, it is necessary to make the curriculum and the module description more transparent on how PLO9 is achieved **(Finding 3)**.

As confirmed during the site visit, the curriculum and intended learning outcomes are reviewed regularly with perspectives in the short and long run. In general, the labour market representatives from the accounting sector considered the curriculum as appropriate. The study programme also presented their plans to integrate a course on sustainability issues and reporting, e.g., covering the future reporting standards, which are currently developed by the International Sustainability Standards Board (ISSB). Until the execution of the proposed plan, some seminars are provided on sustainability issues outside of the curriculum as an alternative measure. The experts highly appreciate this effort as it demonstrates the ambition of the study programme to keep the curriculum up to date.

Regarding the research track of the SCP, students engage actively in academic writing and seek to publish, mostly in co-authorship with their supervisors. While this is appreciated and ambitious in a Bachelor's programme, the experts gained the impression during the site visit that the publication culture in the faculty should focus more on the quality. In the opinion of the experts, the university should incentivise publications in high-quality outlets **(Finding 4)**. This would not only increase the quality of the SCP, but also foster the achievement of the intended learning outcomes.

For students who choose the internship track, the study programme uses a very formal assessment procedure with a list of criteria. In the opinion of the experts, this will help to ensure that the internship contributes to the PLO in an adequate manner. While the study programme emphasised several times during the site visit that students develop presentation skills from the SCP, it could be beneficial to reduce the number of written exams in the programme compulsory subjects with alternative assessment methods, such as group work and presentations to ensure that presentation skills are obtained **(Finding 5)**, since the tracks offered in the SCP are quite diverse and the extent to which presentation skills are acquired in each track is not entirely coherent.

Conclusion

The criterion is partially fulfilled.

1.2 <u>Law (Bachelor of Law)</u>

Description

The graduate profiles presented for the Law programme include prosecutors, judges, lawyers, police sector, academic lecturers, and legal experts. Regarding the programme's educational objectives, the SER mentions that graduates are be endowed with (1) an understanding of law, reasoning, and professional abilities in law, communication, and leadership; (2) the ability to analyse the development of legal science both in formal and material law which is to be applied into societal problems; and (3) the skills to be competitive academics in the field of law in both research and community service. The ten programme-specific learning outcomes address the abilities to:

- apply religious and human values in the light of cultural diversity and the context of the Indonesian nation;
- apply an attitude of responsibility, discipline, ethics, and cooperation;
- think critically, logically, systematically, and innovatively to solve science and technology problems and publish the outcomes in academic papers;
- communicate in an international language in the context of network development, have leadership spirit and organise data without plagiarism;
- apply knowledge of the principles and basics of Law;
- identify, analyse and solve problems procedurally by applying appropriate decision-making techniques;
- build teamwork by establishing good communication to negotiate issues and evaluate them both qualitatively and quantitatively;
- apply legal theories to be included in legal documents and legal findings;
- provide litigation and non-litigation legal assistance by using technology information;
- make decisions through legal opinions and have techniques for litigation with legal documents needed to resolve legal issues.

In addition to university courses (18 SKS) and faculty courses (7 SKS), students have to obtain 84 SKS in study programme courses, such as Administrative law, Constitutional law, Legal science, Ethics of law, or Science of the state, amongst others. From the fifth semester onwards, students choose elective courses (9 SKS) according to their concentrations in areas such as alternative dispute resolution and arbitration law, inheritance law (Islamic and Western), marriage law, or legal criminology, amongst others. The study completion programme, student community service and internship (28 SKS) are scheduled for the sixth and seventh semester. The eighth semester is dedicated to the final thesis (6 SKS).

Experts' evaluation

The curriculum offers several courses and some of them are very specific, especially in the later stages of the programme. The study programme covers a variety of relevant legal topics including practical aspects such as Legal profession ethics, Criminology, Protection of witnesses and victims, Legal research and writing methods and Legislation methods as well as courses related to international topics such as International private law, International public law, and International commercial law. For the Bachelor's level in Indonesia is known as a professional foundation, it is understandable that the programme strives to achieve a broad overview on the legal system. Furthermore, the study programme also integrates feedback from the labour market, primarily

from law institutions of the region into the development of the curriculum. Regarding the workload, the number of credit points assigned to the courses depends on the expected workload and the overall workload of 146 credits in total seems adequate. The curricular elements and their functions are well documented. All courses are adequately described in terms of content and the module descriptions seem sufficiently detailed. Overall, the necessary transparency of the curricular structure is given, as syllabi are provided and explained to students at the beginning of each semester. The curriculum is designed from general to specific approach and its structure reflects the progression of learners and the respective learning outcomes. Although redundancies and overlaps between courses are usually inevitable, the study programme has tried to improve through the constant communication among lecturers. It is worth noticing that the Bachelor's programme in Law in Indonesia offers a high number of very specific courses which might make it rather difficult for learners to understand the systematic connection between the topics. Thus, a better modularisation which bundles courses of related content would be helpful **(see Finding 1)**. Yet, the experts understand that the curriculum of the Law programme essentially follows the ministerial guidelines and that the extent to which the faculty could change the topics or modules is relatively limited.

Although the university is quite small and just at the beginning of its development, most courses meet the standards, and some peculiarities of the study programme should be even highlighted positively. On the one hand, compared to some other Indonesian universities, the curriculum shows the ambition of the department to adapt to the challenges of a digitalised society and to find a compromise between certain conservative aspects of Indonesian law study programmes and modern approaches to the need of the globalisation. In the SER, the faculty expressively underlines its approach to offer a modern practice related the study programme compared to a certain conservativism in the Indonesian law education. This approach can be found in the following aspects:

- In the first semester, the faculty compulsory module "Introduction to computer applications" is provided. It is interesting that the obligatory courses for religion, which can be found at other universities at the beginning of the curriculum, are provided in the fifth semester. The same applies to the module "Kenusaputraan" which is a course for teaching the philosophical and religious principles of the Nusa Putra university. The module Religion and Ethic is not distributed into different religions as usual, but it is combined with ethics and focussed on Islamic religion (UN003), while at other law programmes, these courses are provided separately as well as separated it from courses on general ethics. This may be an indication for a general teaching approach to embrace religion rather as an aspect of ethics, which would fit to the vision and mission of the university and the pluralistic approach of the university stressed by the management during the site visit. The fact that the module Religion and Ethic is provided for the fifth semester instead of the first semester seems to underline the understanding that the focus on Islamic religion is used in a more paradigmatical approach. This is plausible given that fact that the course for Pancasila Education (UN001), which deals also with the specific aspects of the Indonesian cultural and religious pluralism, is already provided in the second semester.
- The curriculum integrates a module "Cyber Law" (HK3125) in the fifth semester. However, during the site visit, the staff of the law department gave the information that Cyber Law is not yet integrated into the curriculum and that the department is still waiting for the government regulation. In that case, it would be recommended only to mention the course in the module-course handbook of the study programme when it is effectively integrated. However, as part of the process, this point was admitted as a factual mistake during the discussion and this course has been integrated into the curriculum for the fifth semester.

One the one hand, the curriculum shows the effort of the faculty to support a stronger internationalisation of the study programme. More specifically, the study programme offers international classes in English language such as compulsory courses in English language (general and business English), Introduction to Business (1ˢᵗ

Semester UN004) which addresses basic aspects of economy sciences, the elective module "Entrepreneur-ship" (7th Semester UN009). These courses have also reflected the interdisciplinarity of the study programme. On the other hand, the internationalisation of the law programme has not been yet sufficiently developed. This is, however, understandable as the university is very young and not yet long established within the Indonesian university landscape. International lecturers are not yet integrated into the curriculum on a regular basis (e.g., foreign professors and adjunct professors). The 3-in-1 programme regulated by the government where local academic staff, international guest lecturers, and practitioners teach together in one course is not yet integrated into the curriculum **(Finding 6)**, which is probably one of the reasons why the number of international students remains quite low. For example, the SER mentioned no international students in 2018-2021, perhaps due to the pandemic situation. On the bright side, the university's webpage shows a great effort to attract international students for the programmes. Another positive point to mention is that the international class is offered, and that the department encourages its students to participate and interact with international students. The faculty considers this class as an opportunity for students to practice the communication skills and critical thinking. This is in line with the wish of the university to develop in a pluralistic and open-minded institution in Java.

The programme learning outcomes (PLO) cover general and specialised skills and knowledge involving general character and religious qualities – following certain state regulations and the specific vision of the university and general knowledge related to the Indonesian citizenship. This, however, should not be regarded as an accreditation hurdle, as it reflects the social, cultural, and constitutional conditions of Indonesia. Regarding the specific law-related aspects, the PLOs describe properly the methodological, practical, and theoretical skills to be achieved. The programme objectives, contents as well as all learning outcomes are transparently documented in the materials (Academic Guidelines). The Programme Learning Outcomes (PLO) and Course Learning Outcomes (CLO) are appropriate and comply with level 6 of the Indonesian National Qualification Framework. Nevertheless, the labour market representative stated during the site visit that the graduates lacked practical skills and soft skills such as presentation and time management and therefore the panel of experts suggest providing more guidance and training for students **(see Finding 16)**.

Conclusion

The criterion is fulfilled.

1.3 Management (Bachelor of Management)

Description

According to the programme educational outcomes listed in the SER, graduates of the Management programme are said to be (1) characterised by good leadership qualities, solution-orientation, high integrity and strong ethics, (2) able to demonstrate high commitment to contribute to economic activities and to sustainably disseminate management and business knowledge, and (3) able to develop lifelong learning, engage in entrepreneurship, and adapt to the global environment as well as societal needs. In order to achieve these qualifications, the programme has formulated the following eleven programme learning outcomes:

- apply religious and human values in the light of cultural diversity and the context of the Indonesian nation;
- apply an attitude of responsibility, discipline, ethics, and cooperation;
- think critically, logically, systematically, and innovatively to solve science and technology problems and publish the outcomes in academic journals;
- communicate in an international language in the context of network development, have leadership spirit and organise data without plagiarism;

- apply knowledge of management principles and basics while still paying attention to humanities and ethical values in business and non-business organisations;
- identify, analyse and solve problems by applying appropriate management methods, approaches, models, and creative problem-solving techniques;
- master the basics of business planning in the creative economy and the MSME scale by business ethics and human values;
- conduct research and investigate problems related to business and non-business organisations management;
- utilise appropriate information and computer technology to support management activities;
- function effectively and be responsible as individuals as well as members or leaders of business and non-business organisations at the local, national, and international level;
- communicate ideas and knowledge related to management theory and application in spoken and written form effectively.

In addition to university courses (18 SKS) and faculty courses (7 SKS), students have to obtain 91 SKS in study programme core courses, such as Macro- and microeconomics, Business law, Cross-cultural management, Marketing management, Statistics, and Change management, amongst others. From the fifth semester onwards, students choose courses according to their concentrations such as new business creation, operation management, or business communications, amongst others (9SKS). Elective courses, community service and internship activities (28 SKS) are scheduled for the sixth and seventh semester. The eight semester is dedicated to the final thesis (6 SKS).

Experts' evaluation

The SER mentions the successful and effective use of UNSP policies and the higher education system in Indonesia. The curriculum is grouped into several subject areas with a total number of credits ranging from 144 to 160 and can be completed in 8 semesters. Although the experts trust that this variation appears as a logical consequence of the MBKM programme initiated by the Indonesian government, the calculation of the workload in ECTS assigned to each course does not meet the quality standards and has to be redetermined jointly by the faculty, the study programme, students, alumni and industry specialists. However, as part of the process, it finally became clear to the experts that the calculation of the workload in ECTS had been discussed at the faculty level with the participation of different stakeholders.

According to the curriculum, during the first year, students are introduced to university courses. The second year includes courses in management such as Financial management, Accounting, Marketing, and Human resources. In the third and fourth year, students receive more specialised training in research and community services with professional and work experience evaluations. The final year of the programme focuses on student development, Study Completion Programme (SCP), which currently has three study tracks including research, internship, and student exchange. From the point of view of the expert panel, students will be able to apply their knowledge and skills to new situations, communicate effectively, and have a basic understanding of ethical, environmental, and social issues after finishing the required curriculum. The experts noted that the programme covers the necessary topics for modern management and that the current faculty is qualified to teach them. It was also confirmed by the industry representatives that the qualifications obtained in the programme meet the high demand of the job market, and that graduates are well-trained, sociable, and adaptable to different industries with good English language skills. The experts confirmed that the learning outcomes align with level 6 of the Indonesian National Qualification Framework (KNNI) and the curriculum is designed to support the achievement of these outcomes.

The experts acknowledged during their online meetings that students have opportunities to write academic papers and learn the basics of scientific research and citation during the courses. Upon reviewing student work, the experts noted that the thesis list could not be evaluated yet, as the programme states that it has no graduates so far. It is therefore suggested that the university should provide additional training on scientific writing and establishing common standards across courses and programmes will enhance the students' skills **(Finding 7)**. The experts learned during the discussion with the labour market representatives that they are interested in collaborating in study projects under the guidance of both academic supervisors and practitioners. The panel of experts recommend that the university should implement a joint supervision which benefits students both academically and practically to be well-prepared for the job market **(Finding 8)**.

Conclusion

The criterion is fulfilled.

2. Procedures for quality assurance

> **Bachelor's degree**
>
> *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

At UNSP, quality assurance (QA) is said to focus on nine overall aspects: the university's vision and mission, administration, students, human resources, finance and facilities, education, research, community service, and outcomes. Responsible actors are the Quality Assurance Unit (QAU) at the university level, the Quality Assurance Group (GPM) at the faculty level, and the Quality Control Group (GKM) at the programme level. While QAU is responsible for developing and implementing the QA system applying to the university, GPM is in charge of consulting and coordinating the GKM teams. At the study programme level, GKM ensures the implementation of a quality learning process in accordance with established standards including the evaluation of the implementations of learning processes and their results as well as the continuous improvement of standards. UNSP has defined a five-step QA cycle including the following activities:

- Determination: the formulation of a plan and goals to achieve according to standards of governance, education, research, community service, and students/alumni, all of which are said to refer to the National Higher Education Standards (SN-Dikti), the standards of the National Accreditation Board of Higher Education (BAN-PT), and the results of the university's Management Review Meeting.
- Implementation: the application of the recommendations provided by the Management Review Meeting, which is supported by a Standard Quality Manual, Standard Operational Procedures, and Implementation Forms and follows predefined performance indicators.

- Evaluation: the determination of the effectiveness of measures and activities carried out in the implementation phase by auditing and reporting to the QAU.
- Control: correction to the implementation of standards in reference to Standard Control Manual documents, Evaluation Reports, and Standard Operational Procedures.
- Upgrade: the identification of necessary actions according to the audit results.

As explained in the SER, all QA stages are involved with both internal (e.g., students, lecturers, heads of study programmes, deans, and administrative staff) and external stakeholders (e.g., graduate employers, alumni, labour market representatives, and (inter)national accreditation agencies). Also, the evaluations of QA cycle are said to address the quality of courses, lecturer performance, student workload, teaching and learning processes, the study programmes' performance achievements, as well as students' progression and completion rates. Furthermore, the career progression of graduates is followed in the form of annual satisfaction surveys. UNSP states that all stakeholders are informed about the procedures through the Procedure Information System and that the results of monitoring and evaluation processes are disseminated according to the university's Public Information Policy.

Finally, the report mentions the application of two main guidelines which should ensure that no discriminatory or intolerant practices happen at UNSP, such as the reference to the national Law No. 20 concerning the national education system (education is to be carried out upholding human rights, religious values, cultural values, and national pluralism) and the Nusa Putra Trilogy.

Experts' evaluation

Internal quality audit is used as a guideline at Nusa Putra University for conducting internal quality audit activities, which include the education system, infrastructure, and personnel administration. The procedures for conducting the audit are explained in the SER including the formation of a team of auditors and the process for receiving audit results. The division of duties and responsibilities for internal quality audit including the Internal Audit Unit (IAU), the auditors, and the auditees seems to be plausible. The faculty at UNSP has a quality assurance system in place that is appropriate for the relevant study programmes. Documentation on the measures taken in accordance with the audit results has been shown during the site visit, but the drawback in this procedure is the language barrier where the original reports are in Indonesian. In order to achieve the internationalisation goal, the faculty should have core documents translated into English, not only for the international accreditation, but also for the relevant stakeholders **(Finding 9)**.

In terms of the curriculum development, the system appears to comply with European regulations by utilising ECTS values, but the process of (re)determining study workload does not take into account student surveys, evaluations of student workloads, and regular analysis such as SWOT (Strengths, Weaknesses, Opportunities, and Threats) analyses in its calculations. Although it has been confirmed by the students that the workload is manageable, the evaluation of the workload in the QA procedure should be included in the procedures **(Finding 10)**.

The faculty has an open-door policy and strong relationships between students, which helps students in their academic advancement. The lecturers emphasised the importance of an open-door policy and direct communication between staff and students, which was also supported by current students during the online site visit. Students reported that they were involved in the development and review of the programmes and were able to provide feedback and suggestions for improvement. They also had the opportunity to evaluate the teaching content during their studies. The experts learned that student concerns and expectations were taken seriously and that they had official channels to express them.

Regarding the input of external stakeholders such as labour market representatives and alumni, the faculty has a QA mechanism for each party. Specifically, the faculty gathers feedback from the labour market

representatives though scheduled meeting where evaluation on the students' performance during internship and curricular improvements are given. The experts highly appreciate the connection between the faculty and the labour market but recommend expanding the collaboration with start-ups in the related fields, besides established companies **(Finding 11)**. As for alumni, tracer study/survey is in place for the faculty to collect their input. Another area that could be enhanced is the relationship with alumni. The faculty should organise activities like homecoming events to strengthen the connection between the alumni, the university, and the students **(Finding 12)**.

Conclusion

The criterion is fulfilled.

3. Learning, teaching and assessment of students

> **Bachelor's degree**
>
> *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

Learning activities at UNSP are conducted in the form of blended learning, which combines onsite and online teaching activities, the latter is implemented using the university's learning management system. Regarding didactic frameworks applied in teaching, the SER mentions student-centred learning, problem-based learning, and project-based learning. Outside of the classroom, student-centred learning is said to be further supported by several units such as the student creativity and activity unit, the entrepreneurship unit, the language and culture unit, and the computer laboratory unit. Problem-based learning involves in-class discussions as well as project and laboratory activities, while project-based learning activities focus on real-world problems to be solved by group work.

Teaching methods include lectures, discussions, tutorials, demonstrations, and practicums. Students receive a semester teaching plan at the beginning of each semester in which detailed information on the course contents, intended learning outcomes, lesson plans, assignments, exam materials, and handouts are documented. Teaching activities in the Bachelor's programmes are conducted in Bahasa Indonesia, while in the Management programme additional classes taught in English were created in 2020 to accommodate for the needs of international students. The correspondence of methods of teaching and assessment with the respective course learning outcomes is said to be identified and monitored by the curriculum development unit of each study programme.

Components of assessment for each semester include attendance, assignments and quizzes, a mid-term exam, and a final exam. Assessment rules and procedures are said to be disseminated to the students in the syllabus and the semester plan. Also, the university has installed an Online Student Examination System (SUMO), where exam schedules and exam types can be accessed by students. The organisation and procedures for exams are further explained in the university's exam procedures, including regulations for the conduct of the exam, the equipment needed, the code of ethics, regulations for exemption, and requirements for re-examination, all of which is coordinated by the learning operation unit, as stated in the SER.

Student appeals and complaints are said to be regulated in a so-called student complaints standard operational procedure. They can be voiced directly to the academic supervisors via the academic information system (SIAKAD) or in an individual consultation with the student counselling unit. In addition, students are required to provide feedback on their courses in the form of a questionnaire at the end of the semester.

Experts' evaluation

According to the discussion with students during the site visit, learning and teaching at UNSP are well supported by blended classed with digital materials and onsite class for clarify students' questions and discussing case study. Students can also call their lecturers for one-on-one discussion. Case studies are said to be designed on problem-solving based approach and students are free to discuss and debate. This approach of teaching is good to help students self-reflect their cognitive understanding and interlace theory and practice. Besides classes, community service activities and small projects give students a chance to expose to practical environment. This way of teaching is efficient enough to motivate students in learning and applying theory in a flexible way that suits their own interest. Furthermore, from the discussions during the site visit, the panel got the impression that the faculty is aware of certain issues of the Indonesian society such as seniority principle which might hinder an open and critical discussion between lecturers and students. They address this by encouraging students to take a pluralistic open-minded approach and support discussions and interactions also with international students and students also confirmed this. That underlines a general multicultural approach of the university. Also, the experts highly appreciate the confidence of students as well as their active engagement in learning and other activities.

With regards to assessment, the lecturers explain assessment regulation at the beginning of each semester which is accessible on the university's e-learning platform. Students are closely supported in their learning procedures by UNSP's faculty secretary. Looking at the module handbooks, they list a variety of examination methods for each course. This allows a great extent of flexibility that may be necessary for teaching but can be confusing for students who want to apply for one of the programmes - an external person might think of the listed examination methods as alternatives. However, this is not the case. During the digital site visit, it was revealed that there are examinations with different methods in one module: In addition to two written exams for each course (midterms and exams at the end of the semester), there are other examination methods that will be applied and weighed out at the end of the semester. In addition to attendance, data is collected from the online platform and the students take a variety of other exams such as presenting their reports or student publishing project (SPPs). At first sight, this looks like an overwhelming workload, but the exams take place to make sure that the students do not fail the final exams. Based on the results of the midterm, the teachers can see which student has not understood which aspect of the material. This means that the midterms are an attempt to check for understanding. The students are informed about the course material, the examination methods, and the grading method at the beginning of the semester. Those students who finish the course with a "D" would then have to go to the academic section, repeat the course and pay an additional fee, if necessary. The teaching staff tries to prevent students from failing by setting additional assignments that students can use to improve their grade. That explains the reason why the student failure rate is quite low, according to the SER. However, during the online site visit, the experts did not have the opportunity to review actual student work to find out whether the grading is appropriate, especially the assessment criteria referring to Bloom Taxonomy as well as which assessment methods will be used for the respective course. A more transparent and structured documentation of the grading system and assessment methods in the module handbook should facilitate the assessment in this regard **(Finding 13)**.

For internship assessment, students are supported and supervised by the company. The internship usually takes up to 6 months and students are also required to write weekly reports to the faculty. The performance of students during their internship will be assessed by the company and the faculty. Based on the internship

reports given by the university, the experts find the format of report quite well structured. In addition, the companies having students from UNSP as interns stated in the site visit that they were more satisfied with their performance compared to other universities.

Conclusion

The criterion is partially fulfilled.

4. Student admission, progression, recognition and certification

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Bachelor's degree
Consistently applied, pre-defined, and published regulations are in place which cover student admission, progression, recognition, and certification.
[ESG 1.4]

</div>

Description

Admission

Student admission at UNSP follows the new student admission guidelines and is carried out by managerial teams at the university and the study programme level. The number of admitted students is said to be proposed by the study programmes considering the current capacity analysis. Prospective students are admitted via two pathways: (1) they have to pass an entrance exam covering study programme specific areas such as economics, public speaking, English interview, or mathematics, and an essay to be written in Indonesian; (2) they will be evaluated according to their high school report cards as well as their academic and non-academic achievements. As demonstrated in the report, the university collects and evaluates data concerning the number of applicants and accepted students for all three programmes.

Progression

Student progression at UNSP is monitored by academic supervisors and an academic information system (SIAKAD). Each student is assigned an individual academic supervisor who is responsible for holding a meeting at the beginning of the semester to discuss any potential problems, providing a brief description of the courses to be taken for the study plan card, approving the students' choice of courses based on their current grade scores, giving ideas and suggestions for submitting theses/final assignments, and involving students in research and community service activities. The information documented in SIAKAD is accessible to the university, the study programme, students, and students' parents.

Recognition

Learning activities conducted outside of the study programmes are recognised in accordance with the university's credit equalisation guidelines. If an activity is recognised, the converted SKS can be used equally to elective courses in the curriculum. Prior learning is said to be recognised in two cases, i.e., if the students would like to continue their formal education, and if prior learning activities are equal with certain qualifications of the Indonesian National Qualifications Framework. In both cases, the university expresses their effort to integrate the outcomes of prior learning activities in the academic learning process. This is also said to be applied to informal and non-formal learning activities, which are included in the diploma supplement.

Certification

Upon graduation, students are said to receive a diploma stating their degree, a transcript of records, and a diploma supplement. In addition to listing the skills students have obtained in their course of studies, the diploma supplement also contains certification of language and expertise competencies.

Experts' evaluation

Admission

The admission requirements are defined and standardised for all applicants. The criteria are clearly documented and publicly accessible in Indonesian language. It is recommended to give this information also in English language to facilitate applications of foreign students **(Finding 14)**. Information about the several options on scholarship is also given on the webpage. General admission to higher education programmes is mainly given through governmental processes. In the Management programme, the university faces the challenge that students come from schools with different levels of prior education. Therefore, there are different levels in the courses on mathematics and statistics. The university tries to ensure that a certain standard is met via the entrance tests before admission.

Progression

To ensure the quality of learning processes, the learning operation unit (LOU) and the curriculum development unit (CDU) are responsible for the curriculum revision, scheduling, planning, monitoring, and evaluating all activities of students and lecturers. From the experts' perspective, this mechanism seems to be plausible as these two units act as third parties in mediating the mentioned activities.

Recognition and certification

Recognition of courses attended in a semester abroad is not sufficient as the ECTS system seems not yet to be effectively communicated between students and the faculty, although the faculty enables students to join student exchange programme at oversea universities. Furthermore, the composition of the curricula with a great number of small modules might potentially cause problems in recognition at European universities. The translation formular of SKS into ECTS credits is provided in the SER, but during the site visit, the faculty and its members seemed not familiar with this system in general. The experts hence recommend that the faculty disseminate the understanding of converting SKS to ECTS to both lecturers and students **(Finding 15)**. The certification of graduates is adequate from the experts' point of view.

Conclusion

The criterion is fulfilled.

5.   Teaching staff

> **Bachelor's degree**
> *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

As explained in the SER, staff recruitment at UNSP adheres to a standardised procedure and considers student-lecturer ratios, teaching load, and the number of credits. These parameters are also said to be the framework for a long-term continuity plan to make sure that vacancies are being filled. The recruitment processes described in the SER starts at the level of the respective study programme which submits a proposal including the required academic profiles to the lecturer service unit. If the request is accepted, the vacancy is promoted on several channels such as print and online media. Selection of staff takes place in the form of administrative selection and a competence test, the results of which are reported to the vice rector, the rector, and finally to the university's foundation which decides upon the acceptance of a candidate.

For the study programmes, the university lists the following capacity of teaching staff:

- Accounting programme: 12 full-time and 2 part-time lecturers, one of those holds a doctoral degree.
- Law programme: 10 full-time and 2 part-time lecturers, all lecturers hold a Master's degree.
- Management: 25 full-time and 4 part-time lecturers, 6 of those hold a doctoral degree.

UNSP's human resource management guidelines define the teaching workload between 12 to 16 credits per semester, which is complemented by responsibilities in research and community service.

According to the SER, teaching staff is encouraged to obtain further qualifications, such as pursuing doctoral studies or participating in subject-specific, didactical, and technology-related trainings. Also, the faculty claims to support their teaching staff in research and publication activities through internal and higher education funding.

Experts' evaluation

Overall, the experts consider the teaching staff as motivated and appropriately qualified considering the intended learning outcomes of the three Bachelor's programmes. The teaching staff consists of mostly full-time lecturers and some full-time assistant professors. The experts evaluate the number of full-time teaching staff and their workload as appropriate. Currently, the ratio of full-time lecturers to the number of students is relatively similar in the three programmes, between 26 and 32 students per one full-time lecturer. According to the site visit, the average workload ranges between 12-16 SKS, including time for research and community service. The university provided a detailed workload assessment, which includes an overview about each lecturer's individual workload. In addition, the university also provided a full list of all lecturers as well as their CVs and publications.

While all lecturers hold a Master's degree, the number of lecturers holding a PhD is very limited. Additionally, a significant number of lecturers started at the university shortly after the completion of their Master studies. Although many lecturers have relevant practical experience at the national level and/or hold various certifications of competence, a very few have documented experience at the international level. Publications in reputable, high-quality international journals are quite humble. The teaching staff publishes mostly in national journals or proceedings. In line with that, the number of teaching staff holding a PhD is quite low. As such, it could be helpful for both students and teaching staff to invite experienced international guest lecturers to offer courses **(Finding 16)**. For example in Law, it is recommended to the faculty to not only organise international seminars in law topics inviting international speakers, but also try to invite international lecturers to deliver lectures on a more regular basis or integrate such lecturers, if possible, into the normal curriculum (e.g., as co-lecturer in regular courses). For the Accounting programme a partner of an international audit firm (e.g., Big4) should be invited or researchers from reputable international universities to deliver courses on contemporary research and/or subject-specific courses, as it was shown during the site visit that the teaching staff is not comprehensively familiar with international accounting standards.

Additionally, in the study completion programme (SCP), there are courses in place that focus on methodological issues for students who choose a research track (national or international). However, the teaching staff has not yet exhibited the adequate experience in the application of up-to-date research methods as well as publications in high-quality journals. During the site visit and from the documents provided, the experts gained the understanding that most of the teaching staff are from the region. While the recruitment process has been made transparent in the SER and during the site visit, it remains an open question, whether the compensation package offers enough incentives for academics holding a PhD degree from a reputable institution to apply to the university. To tackle this issue, the experts suggest the faculty to introduce incentives schemes that promote publications in high-quality journals, not just the quantity of publications as well as a strategic HR plan to increase the number of PhD holders not only from the region, but perhaps across and beyond Indonesia **(Finding 17)**. In other words, for the development of the university, and above all, if the university plans to offer any Master's programmes in accounting, law, or management, the publication culture towards high quality is one of the key factors. Several measures have already been implemented or initiated such as hosting of international conferences, inviting international guest lecturers as well as enabling the teaching staff to visit international conferences, external trainings, or courses offered by major scientific organizations and leading universities in the respective fields. As the study programmes are still in the development phase, the experts encourage the faculty to maintain and even strengthen these activities to achieve the goal of internationalisation **(Finding 18)**.

The team of the lecturers, with exceptions, has not yet a peculiar wide research profile. However, this might be because the department is still young and in the process of developing and shaping research profile. As a recommendation and without limiting the academic freedom of the individual teaching staff, it could also be suggested that the academic staff focus on certain research areas and methods **(Finding 19)**. This could help the faculty and its teaching staff to build more excellence. Some research road maps already exist in the Law programme, which are highly appreciated by the experts. Graduates of UNSP also reported that the lecturers were more accessible and invested in their development compared to other universities.

Conclusion

The criterion is partially fulfilled.

6. Learning resources and student support

> **Bachelor's degree**
> *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

At the beginning of each semester, students are provided with learning plan including the course syllabus, learning material, tests, assignments, and other necessary documents. In addition, students also have access to academic manuals. Resources and facilities available to the study programmes include 16 classrooms with whiteboard and projectors, a management and business laboratory, a legal session laboratory, e-learning

platforms (SIAKAD, EDLINK, and SUMO), an auditorium, lecturer and student dormitories, a mosque, a clinic, and catering facilities. As explained in the SER, the campus facilities are accessible for students with disabilities.

Student support

Student support is provided by academic supervisors, the career service unit (CSU), the language and culture unit (LCU), the student creativity and activity unit (SCAU) and the student counselling unit (SCU). New students are offered a study orientation and campus introduction programme. The student body is organ carried out by the student association and student exchange executive board (BEM). Furthermore, students are encouraged and supported to develop their individual skills, interests, and talents in national competitions, exchange programmes, certificate programmes, and other activities organised by BEM, the student representative council (DPM) and the directorate of careers and alumni. According to the SER, scholarships and healthcare services are provided.

Experts' evaluation

Learning resources

The university has a "finance lab" or a "bank lab" where students can perform practical works. It is, however, not clear to what extent and in what form these are used by students. Still, the documentation indicates that room for teaching is limited, and classrooms are used by all study programmes. Students reported that although it can be full, this does not interfere with teaching, as a solution can always be found. It is a very small university with a very small number of students. Therefore, these circumstances are not surprising.

The library has a very small catalogue and very little international literature. If international literature was used, it was occasionally translated (e.g., in accounting). This is a weakness since the university has only been in existence for four years. The university tries to compensate for this weakness by providing all the teaching materials for each of the courses on the online platform. Nevertheless, improvement should be made by increasing the number of international literatures, especially when it is expected from the students to publish in academic journals, but they do not have adequate resources in the library **(Finding 20)**.

Student support

The faculty wants to ensure that each student finds an internship position, so they provide a list with institutions that offer internship. Students can also seek an internship outside of the list as long as the companies relate to the field of study. The non-academic structure seems to be satisfying. According to the students, there are enough general introductory courses and different student support systems. There is an academic supervisor who is supposed to support the students to discuss the further future of study. There is a counselling unit that students can approach if they have mental problems. Furthermore, students are advised regarding scholarships. Complaints by the students were reported to be handled very well by the university. The name of the student who complained was kept anonymous and the subject of the complaint was resolved.

In addition, there is a separate department that helps international students apply for visas and a buddy programme. In the buddy programme, international students are matched with other students who help them adjust to the new environment. For international students, the mechanisms of the university seem to work very well. They assist students with applications, paperwork, visas, etc. There are also opportunities for students to network with each other.

So far, the university has not accepted any exchange students. The university plans to expand this branch to enable this, which shows that the university values diversity very strongly and is working hard to spread that. They specifically focus on openness and religious values. In its external image, the university is very committed to internationalisation. Therefore, there are scholarship promotions in which students have their tuition

fees waived (scholarships for tuition fees). These are used primarily to recruit international students and increase the diversity of the student body.

Conclusion

The criterion is fulfilled.

7.   Information

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Bachelor's degree

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]

</td></tr>
</table>

Description

UNSP states that information concerning admission, the study programmes offered, selection procedures, qualifications to be awarded and general teaching and assessment procedures is accessible to all stakeholders on the university's website. Further information on the individual study programmes, including learning processes, community service, and study programme-specific activities is said to be provided on the individual programmes' websites.

Experts' evaluation

The university provides necessary information on the official website regarding admission, the study programmes offered, selection procedures, qualifications to be awarded and general teaching and assessment procedures. Other activities are also promoted via social media. In some cases, students learned about the university and its programmes through friends, relatives, or high school teachers. The first access for international students and students from other regions is often via social media, which direct them to the detailed information provided on the university's website. The international students found it a great and attractive part of the university that the website has such good and comprehensive information.

Conclusion

The criterion is fulfilled.

V.   Recommendation of the panel of experts

The panel of experts recommends accrediting the study programme **"Accounting" (Bachelor of Accounting)** offered by **Universitas Nusa Putra** with conditions.

The panel of experts recommends accrediting the study programme **"Law" (Bachelor of Law)** offered by **Universitas Nusa Putra** with conditions.

The panel of experts recommends accrediting the study programme **"Management" (Bachelor of Management)** offered by **Universitas Nusa Putra** with conditions.

Findings:

1. The Bachelor's programme in Accounting and in Law should strengthen modularisation which bundles courses related to similar topics.

2. As the wording of some PLOs is very generic, the Bachelor's programme in Accounting has to provide a more specified formulation that should reflect the intended learning outcomes more clearly.

3. Moreover, the Bachelor's programme in Accounting should make the curriculum and the module description more transparent on how the PLO9 could be achieved.

4. The university and the faculty should incentivise publications in high-quality outlets in order to increase the quality of the research track of the SCP and foster the achievement of the intended learning outcomes.

5. The Bachelor's programme in Accounting should reduce the number of written exams in the programme compulsory subjects with alternative assessment methods, such as group work and presentations to ensure that presentation skills are obtained.

6. The Bachelor's programme in Law should integrate into the curriculum the 3-in-1 programme regulated by the government where local academic staff, international guest lecturers, and practitioners teach together in one course.

7. The Bachelor's programme in Management should provide additional training on scientific writing and establish common standards across courses and programmes to enhance students' skills.

8. The Bachelor's programme in Management should strengthen the joint supervision between the academic and practical supervisor to ensure students to be well-prepared for the job market.

9. In order to achieve the internationalisation goal, the faculty should have core documents translated into English, not only for the international accreditation, but also for the relevant stakeholders.

10. The faculty should include the evaluation of the workload in the QA procedure and utilise regular analysis such as SWOT (Strengths, Weaknesses, Opportunities, and Threats) analyses to facilitate the process of (re)determining study workload.

11. All study programmes are recommended to expand the collaboration with start-ups in the related fields, besides established companies.

12. The faculty should organise activities like homecoming events to strengthen the connection between the alumni, the university, and the students.

13. All study programmes must provide a more transparent and structured documentation of the grading system and assessment methods in the module handbook which would facilitate the assessment of students.

14. The admission requirements and criteria should be given also in English language to facilitate applications of international students.

15. It is recommended that the faculty disseminate the understanding of converting SKS to ECTS to both lecturers and students.

16. All study programmes should invite experienced international guest lecturers to give lectures for some courses on a regular basis.

17. The faculty should introduce incentives schemes that promote publications in high-quality journals, not just the quantity of publications as well as a strategic HR plan to increase the number of PhD holders not only from the region, but perhaps across and beyond Indonesia.

18. The faculty should maintain and even strengthen the implemented activities such as hosting of international conferences, inviting international guest lecturers as well as enabling the teaching staff to visit international conferences, external trainings, or courses offered by major scientific organizations and leading universities in the respective fields to achieve the goal of internationalisation.

19. The academic staff should have a more peculiar research profile and focus on certain research areas and methods.

20. All study programmes should increase the number of international literatures available to teaching staff and students.