

Decision of the FIBAA Accreditation and Certification Committee



4th Meeting on November 26, 2021

PROGRAMME ACCREDITATION

Project Number:	21/011, Cluster 2
Higher Education Institution:	Universitas Diponegoro
Location:	Semarang, Central Java, Indonesia
Study Programmes:	Bachelor of Accounting, Sarjana Akuntansi Master of Accounting, Magister Akuntansi Bachelor of Islamic Economics, Sarjana Ekonomi Bachelor of Business Administration, Sarjana Administrasi Bisnis
Type of Accreditation:	Initial accreditation

The FIBAA Accreditation and Certification Committee has taken the following decision:

Bachelor of Accounting and Bachelor of Business Administration:

According to § 7 (6) in conjunction with § 9 (1) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from January 1, 2021, the study programmes are accredited with one condition.

Period of Accreditation: November 26, 2021 to November 25, 2026

Condition:

- The University implements an evaluation form that collects student feedback about the workload for each course (see chapter 5).

The conditions is fulfilled.

The decision was made by the FIBAA Accreditation and Certification Committee on November 30, 2022

Bachelor of Islamic Economics:

According to § 7 (6) in conjunction with § 9 (1) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from January 1, 2021, the study programme is accredited with three conditions.

Period of Accreditation: November 26, 2021 to November 25, 2026

Conditions:

- Condition 1:
The University implements qualification objectives that allow students to acquire competences in and for the international field (see chapter 1.2).
- Condition 2:
The University implements courses with international contents into the curriculum of the study programme (see chapter 3.4).

The condition is fulfilled.

The decision was made by the FIBAA Accreditation and Certification Committee on September 28, 2022.

- Condition 3:
The University implements an evaluation form that collects student feedback about the workload for each course (see chapter 5).

The condition is fulfilled.

The decision was made by the FIBAA Accreditation and Certification Committee on November 30, 2022.

Master of Accounting:

According to § 7 (6) in conjunction with § 9 (1) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from January 1, 2021, the study programme is accredited with two conditions.

Period of Accreditation: November 26, 2021 to November 25, 2026

Conditions:

- Condition 1:
The University provides a Diploma Supplement to the graduates including a description of the national (higher) education system and an ECTS grading table (see chapter 3.2.2).

The condition is fulfilled.

The decision was made by the FIBAA Accreditation and Certification Committee on September 28, 2022.

- Condition 2:
The University implements an evaluation form that collects student feedback about the workload for each course (see chapter 5).

The condition is fulfilled.

The decision was made by the FIBAA Accreditation and Certification Committee on November 30, 2022.

Proof of meeting these conditions is to be supplied by August 25, 2022.

The FIBAA Quality Seal is awarded.



Assessment Report

Higher Education Institution (HEI):

Universitas Diponegoro in Semarang, Central Java,
Indonesia

Bachelor/Master programme:

Bachelor of Accounting
Master of Accounting
Bachelor of Islamic Economics
Bachelor of Business Administration

Qualification awarded on completion:

Bachelor of Accounting: Sarjana Akuntansi (S.Ak.)
Master of Accounting: Magister Akuntansi (M.Ak.)
Bachelor of Islamic Economics: Sarjana Ekonomi (S.E.)
Bachelor of Business Administration: Sarjana Administrasi Bisnis (S.AB)

General Information on the Study Programme

Brief description of the study programmes:

Bachelor of Accounting Programme (BAP) (S.Ak.)

BAP is a 4-year-long undergraduate academic programme that should prepare for careers in corporate accounting, auditing, governmental accountant, non profit organization, management consulting, and taxation.

Master of Accounting Programme (MAP) (M.Ak.)

MAP is a postgraduate programme that offers three majors, namely corporate accounting, government accounting and forensic accounting. Therefore, the programme has defined three profiles of its graduates that are accounting academics, accounting researchers, and accounting professionals.

Bachelor of Islamic Economics Programme (BIEP) (S.E.)

BIEP is a 4-year-long undergraduate academic programme that aims to prepare its students to become reliable communicators in the dissemination of Islamic economics and business principles, concepts and methods; to understand and apply the principles, concepts and methods of Islamic economics, management and accounting; to become honest, integrated and independent graduates, and in accordance with the values of the Qur'an and Sunnah; to conduct research; and innovation in the development of an Islamic economic and business system.

Bachelor of Business Administration (BBAP) (S.AB.)

BBAP is a 4-year-long undergraduate academic programme that aims to prepare students to work as professionals in the field of business administration (entrepreneurs, business operators or instructors). This programme aims to emphasize the learning process by providing theoretical and practical skills regarding good corporate governance based on the ethics of business organisations.

Type of study programme:

Bachelor Programme: BAP, BBAP, BIEP

Master Programme: MAP

Projected study time and number of credits assigned to the study programme:

Bachelor of Accounting – 4 years 235 ECTS credits (147 SKS credits¹ credits)

Master of Accounting – 2 years 67 ECTS credits (45 SKS credits)

Bachelor of Islamic Economics – 4 years 235 ECTS credits (148 SKS credits)

Bachelor of Business Administration – 4 years 230 ECTS credits (144 SKS credits)

Mode of study:

For all programmes: full-time

Didactic approach:

For all programmes: study programme with obligatory class attendance

¹ *Satuan Kredit Semester* (Semester Credit Units)

Double/Joint Degree programme:

Bachelor of Accounting: Optional

Master of Accounting, Bachelor of Islamic Economics, and Bachelor of Business Administration: Not Available

Scope (planned number of parallel classes) and enrolment capacity:

Bachelor of Accounting: 8 classes, 300 students per year

Master of Accounting: 4 classes, 100 students per year

Bachelor of Islamic Economics: 2 classes, 100 students per year

Bachelor of Business Administration: 3 classes, 160 students per year

Programme cycle starts in:

For all programmes: summer semester

Initial start of the programme:

Bachelor of Accounting – 1984

Master of Accounting – 1999

Bachelor of Islamic Economics – 2014

Bachelor of Business Administration – 1970

Type of accreditation:

Initial accreditation

Procedure

A contract for the initial accreditation of the study programmes Bachelor of Accounting (S.Ak.), Master of Accounting (M.Ak.), Bachelor of Islamic Economics (S.E.) and Bachelor of Business Administration (S.AB) was made between FIBAA and the Universitas Diponegoro on February 16, 2021. On July 5, 2021 the HEI submitted a self-evaluation report, which included a detailed description of the programme and further documents in order to prove that the criteria for programme accreditation are met.

At the same time, FIBAA appointed a review panel. The HEI has agreed with the chosen experts. The panel consisted of²:

Prof. Dr. Felicitas G. Albers

Hochschule Duesseldorf, University of Applied Sciences, Germany
Professor em. of General Business Administration

Adriana Cacciatore

University of Applied Sciences Munich, Germany
Student of Entrepreneurship and Digital Transformation (M.A.)

Prof. Dr. Andreas Gruener

University of St. Gallen, Switzerland
Professor of Finance and Accounting

Maik Oneschkow

FedEx Express Germany GmbH
Clearance & Brokerage OPS, Frankfurt a.M. Airport, Germany
Manager Clearance & Bookerage OPS

Dr. Ibnu Qizam

Universitas Islam Negeri Syarif Hidayatullah Jakarta, Indonesia
Associate Professor at Faculty of Economics and Business

Prof. Dr. Peter Thuy

IU Internationale Hochschule, Bad Honnef, University of Applied Sciences, Germany
Professor of Service Management and Economics

FIBAA project manager:
Adriane Janosch

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an online conference (because of the Covid-19 pandemic). The online conference took place on September 13-16, 2021 with representatives of UNDIP via the video conferencing tool *Zoom*. At the end of the online conference, the panel has given a short feedback on its first impressions to representatives of the HEI.

² The names are presented in alphabetical order.

The assessment report based on this was delivered to the HEI for comment on November 8, 2021. The statement on the report was given up on November 11, 2021, it has been taken into account in the report on hand.

Summary

The **Bachelor of Accounting (S.Ak.)** offered by Universitas Diponegoro fulfils with one exception the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on November 26, 2021 and finishing on November 25, 2026, under condition. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

The panel members identified need for improvement regarding the following aspect Quality assurance and quality development with respect to contents, processes and outcomes³. They recommend the accreditation on condition of meeting the following requirement:

- Condition:
The University implements an evaluation form that collects student feedback about the workload for each course (see chapter 5).

Proof of meeting this condition is to be submitted by August 25, 2022.

Furthermore, the quality requirements that have not been fulfilled – Positioning of the study programme within the HEI's overall strategic concept (see chapter 1.3) and Internationality of the student body (see chapter 3.4) – are not asterisk criteria and therefore do not lead to a condition. The measures the HEI takes to solve the identified problems are to be considered during the re-accreditation.

The panel members also identified several areas where the programme could be further developed:

- The panel strongly recommends that the qualification objectives of graduates be specified according to the contents and curriculum of the degree programme (see chapter 1.1).
- The panel recommends establishing more structured types of cooperation specifically for the individual study programmes to encourage students to go abroad and to get international exchange students (see chapter 1.2).
- The panel recommends adjusting the strategy and the qualification goals of the study programme according to the overall international concept of UNDIP (see chapter 1.3).
- The panel recommends analysing the various sectors in which graduates find employment and also recording the required competences of these professions and constantly monitoring and, if necessary, updating the study programme and its objectives with regard to these findings (see chapter 1.3).
- The panel strongly recommends that the qualification objectives be formulated more specifically in order to reflect the content focus of the study programme more adequately (see chapter 3.1).

³ These aspects are asterisk criteria which means that they are essential for the study programme.

- The panel recommends that the language competence levels required for the individual modules be listed in the module descriptions under "Prerequisites" for all degree programmes including IUP programmes (see chapter 3.2).
- The panel recommends that the module descriptions be listed separately for IUP and non-IUP in order to guarantee transparency, especially for international students. (see chapter 3.2).
- The panel recommends entering into more cooperation with various international HEIs to enable student exchanges that also bring international students to UNDIP (see chapter 3.4).
- The panel recommends that international teachers should be used more systematically to raise the profile of the study programme more internationally (see chapter 3.4).
- The panel recommends that the language competence level required for the corresponding courses should be defined and anchored in the course descriptions (see chapter 3.4).
- The panel recommends integrating also conflict negotiation competences as well as project management skills as part of the curriculum (see chapter 3.5).
- The panel recommends that UNDIP improve/optimize the strength of the Wi-Fi connection (see chapter 4.4).
- The panel recommends that further group rooms should be made available for the students within the facilities (see chapter 4.4).

The measures that the HEI takes in order to implement the recommendations of the panel members will have to be considered during the re-accreditation.

There are criteria in which the programme exceeds the quality requirements:

- Admission requirements (see chapter 2),
- Ethical aspects (see chapter 3.1),
- Internal cooperation (see chapter 4.1),
- Student support by the faculty (see chapter 4.1),
- Cooperation with business enterprises and other organisations (see chapter 4.3).

For the overall assessment of the programme, please refer to the quality profile at the end of this report.

The **Bachelor of Islamic Economics (S.E.)** offered by Universitas Diponegoro fulfils with few exceptions the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on November 26, 2021 and finishing on November 25, 2026, under conditions. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

The panel members identified need for improvement regarding the following aspects International orientation of the study programme design, international contents and intercultural aspects, and quality assurance and quality development with respect to contents, processes and outcomes⁴. They recommend the accreditation on condition of meeting the following requirements:

- Condition 1:
The University implements qualification objectives that allow students to acquire competences in and for the international field (see chapter 1.2).
- Condition 2:
The University implements courses with international contents into the curriculum of the study programme (see chapter 3.4).
- Condition 3:
The University implements an evaluation form that collects student feedback about the workload for each course (see chapter 5).

Proof of meeting these conditions is to be submitted by August 25, 2022.

Furthermore, the quality requirement that has not been fulfilled – Internationality of the student body (see chapter 3.4) – is not an asterisk criterion and therefore does not lead to a condition. The measures the HEI takes to solve the identified problem are to be considered during the re-accreditation.

The panel members also identified several areas where the programme could be further developed:

- The panel strongly recommends that the qualification objectives of graduates be specified according to the contents and curriculum of the degree programme (see chapter 1.1).
- The panel recommends analysing the various sectors in which graduates find employment and also recording the required competences of these professions and constantly monitoring and, if necessary, updating the study programme and its objectives with regard to these findings. (see chapter 1.3),
- The panel strongly recommends that the qualification objectives be formulated more specifically in order to reflect the content focus of the study programme more adequately (see chapter 3.1).
- The panel recommends that the language competence levels required for the individual modules be listed in the module descriptions under "Prerequisites" for all degree programmes including IUP programmes (see chapter 3.2).

⁴ These aspects are asterisk criteria which means that they are essential for the study programme.

- The panel recommends entering into more cooperation with various international HEIs to enable student exchanges that also bring international students to UNDIP (see chapter 3.4).
- The panel recommends that international teachers should be used more systematically to raise the profile of the study programme more internationally (see chapter 3.4).
- The panel recommends that the language competence level required for the corresponding courses should be defined and anchored in the module descriptions (see chapter 3.4).
- The panel recommends integrating also conflict negotiation competences as well as project management skills as part of the curriculum (see chapter 3.5).
- The panel recommends that UNDIP should improve/optimize the strength of the Wi-Fi connection (see chapter 4.4).
- The panel recommends that further group rooms should be made available for the students within the facilities (see chapter 4.4).

The measures that the HEI takes in order to implement the recommendations of the panel members will have to be considered during the re-accreditation.

There are criteria in which the programme exceeds the quality requirements:

- Admission requirements (see chapter 2),
- Interdisciplinary thinking (see chapter 3.1),
- Ethical aspects (see chapter 3.1),
- Internal cooperation (see chapter 4.1),
- Student support by the faculty (see chapter 4.1),
- Cooperation with business enterprises and other organisations (see chapter 4.3).

For the overall assessment of the programme, please refer to the quality profile at the end of this report.

The **Bachelor of Business Administration (S.AB)** offered by Universitas Diponegoro fulfils with one exception the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on November 26, 2021 and finishing on November 25, 2026, under condition. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

The panel members identified need for improvement regarding the following aspect Quality assurance and quality development with respect to contents, processes and outcomes⁵. They recommend the accreditation on condition of meeting the following requirement:

- Condition:
The University implements an evaluation form that collects student feedback about the workload for each course (see chapter 5).

Proof of meeting this condition is to be submitted by August 25, 2022.

Furthermore, the quality requirements that have not been fulfilled – Positioning of the study programme within the HEI's overall strategic concept (see chapter 1.3) and Internationality of the student body (see chapter 3.4) – are not an asterisk criteria and therefore do not lead to a condition. The measures the HEI takes to solve the identified problems are to be considered during the re-accreditation.

The panel members also identified several areas where the programme could be further developed:

- The panel strongly recommends that the qualification objectives of graduates be specified according to the contents and curriculum of the degree programme (see chapter 1.1).
- The panel recommends establishing more structured types of cooperation specifically for the individual study programmes to encourage students to go abroad and to get international exchange students (see chapter 1.2).
- The panel recommends adjusting the strategy and the qualification goals of the study programme according to the overall international concept of UNDIP (see chapter 1.3).
- The panel recommends analysing the various sectors in which graduates find employment and also recording the required competences of these professions and constantly monitoring and, if necessary, updating the study programme and its objectives with regard to these findings. (see chapter 1.3),
- The panel strongly recommends that the qualification objectives be formulated more specifically in order to reflect the content focus of the study programmes more adequately (see chapter 3.1).
- The panel recommends that the content and the programme name be better aligned (see chapter 3.1).
- The panel recommends that the language competence levels required for the individual modules be listed in the module descriptions under "Prerequisites" including IUP programmes (see chapter 3.2).

⁵ These aspects are asterisk criteria which means that they are essential for the study programme.

- The panel recommends that the module descriptions be listed separately for IUP and non-IUP in order to guarantee transparency, especially for international students (see chapter 3.2).
- The panel recommends entering into more cooperation with various international HEIs to enable student exchanges that also bring international students to UNDIP (see chapter 3.4).
- The panel recommends that international teachers should be used more systematically to raise the profile of the study programme more internationally (see chapter 3.4).
- The panel recommends that the language competence level required for the corresponding courses should be defined and anchored in the module descriptions (see chapter 3.4).
- The panel recommends integrating also conflict negotiation competences as well as project management skills as part of the curriculum (see chapter 3.5).
- The panel recommends that UNDIP should improve/optimize the strength of the Wi-Fi connection (see chapter 4.4).
- The panel recommends that further group rooms should be made available for the students within the facilities (see chapter 4.4).

The measures that the HEI takes in order to implement the recommendations of the panel members will have to be considered during the re-accreditation.

There are criteria in which the programme exceeds the quality requirements:

- Admission requirements (see chapter 2),
- Internal cooperation (see chapter 4.1),
- Student support by the faculty (see chapter 4.1),
- Cooperation with business enterprises and other organisations (see chapter 4.3)

For the overall assessment of the programme, please refer to the quality profile at the end of this report.

The **Master of Accounting (M.Ak.)** offered by Universitas Diponegoro fulfils with few exceptions the FIBAA quality requirements for master programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on November 26, 2021 and finishing on November 25, 2026, under conditions. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and with the Bologna Declaration.

The panel members identified need for improvement regarding the following aspects Study and exam regulation, and quality assurance and quality development with respect to contents, processes and outcomes⁶. They recommend the accreditation on condition of meeting the following requirements:

- Condition 1:
The University provides a Diploma Supplement to the graduates including a description of the national (higher) education system and an ECTS grading table (see chapter 3.2.2).
- Condition 2:
The University implements an evaluation form that collects student feedback about the workload for each course (see chapter 5).

Proof of meeting these conditions is to be submitted by August 25, 2022.

Furthermore, the quality requirements that have not been fulfilled – Positioning of the study programme within the HEI's overall strategic concept (see chapter 1.3) and Internationality of the student body (see chapter 3.4) – are not asterisk criteria and therefore do not lead to a condition. The measures the HEI takes to solve the identified problems are to be considered during the re-accreditation.

The panel members also identified several areas where the programme could be further developed:

- The panel strongly recommends that the qualification objectives of graduates be specified according to the contents and curriculum of the degree programme (see chapter 1.1).
- The panel recommends establishing more structured types of cooperation specifically for the individual study programmes to encourage students to go abroad and to get international exchange students (see chapter 1.2).
- The panel recommends adjusting the strategy and the qualification goals of the study programme according to the overall international concept of UNDIP (see chapter 1.3).
- The panel recommends analysing the various sectors in which graduates find employment and also recording the required competences of these professions and constantly monitoring and, if necessary, updating the study programme and its objectives with regard to these findings (see chapter 1.3).
- The panel recommends intensifying the preparation of English language skills by additional language courses which are integrated into the curriculum. (see chapter 2)

⁶ These aspects are asterisk criteria which means that they are essential for the study programme.

- The panel strongly recommends that the qualification objectives be formulated more specifically in order to reflect the content focus of the study programme more adequately (see chapter 3.1).
- The panel recommends exposing students to ethical topics more systematically and integrating them more strongly into the curriculum (see chapter 3.1).
- The panel recommends that the language competence levels required for the individual modules be listed in the module descriptions under "Prerequisites" (see chapter 3.2).
- The panel recommends entering into more cooperation with various international HEIs to enable student exchanges that also bring international students to UNDIP (see chapter 3.4).
- The panel recommends that international teachers should be used more systematically to raise the profile of the study programme more internationally (see chapter 3.4).
- The panel recommends that the language competence level required for the corresponding courses should be defined and anchored in the module descriptions (see chapter 3.4).
- The panel recommends integrating also conflict negation competences as well as project management skills as part of the curriculum (see chapter 3.5).
- The panel recommends that UNDIP should improve/optimize the strength of the Wi-Fi connection (see chapter 4.4).
- The panel recommends that further group rooms should be made available for the students within the facilities (see chapter 4.4).

The measures that the HEI takes in order to implement the recommendations of the panel members will have to be considered during the re-accreditation.

There are criteria in which the programme exceeds the quality requirements:

- Admission requirements (see chapter 2),
- Internal cooperation (see chapter 4.1),
- Student support by the faculty (see chapter 4.1),
- Cooperation with business enterprises and other organisations (see chapter 4.3).

For the overall assessment of the programme, please refer to the quality profile at the end of this report.

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Information

Information on the Institution

Universitas Diponegoro (UNDIP) is one of the oldest public universities in Indonesia and was established on January 09, 1957. It is located in Semarang, Central Java, Indonesia. Currently, Universitas Diponegoro has eleven faculties, one postgraduate programme, and one vocational school with 56,461 students in total. Since the enactment of the Government Regulation Number 52 of 2015, UNDIP holds the status of Legal Entity State University (PTNBH⁷).

According to the *4 International College & Universities (4ICU) UniRank*, UNDIP was part of the top three universities in Indonesia in 2021, and according to *Times Higher Education (THE) World University Ranking (WUR) 2021*, UNDIP was ranked fourth among nine universities in Indonesia, and was ranked 1001-1200 internationally. In addition, the *QS World University Rankings* ranked UNDIP 801-1000 in 2020.

UNDIP has a strong commitment to improve the quality of education towards global standards by continuously improving the quality of education for its students, increasing the quantity and quality of research and scientific publications, and contributing to society through community services. Therefore, its vision is that “Universitas Diponegoro is to become an excellent research university” nationally and internationally by being in the Top 500 of the QS World University Rankings. To realise this vision, UNDIP set the following goals:

- Organise education to produce excellent and competitive graduates.
- Conduct research-based publications as well as community services that produce publications, Intellectual Property Rights (IPR), textbooks, policies, and technologies, which are effective and efficient by prioritising local culture and resources.
- Developing professionalism, capability, and accountability in a good university governance, and independence in the administration of higher education.

In order to internationalise, UNDIP is opening international class programmes in various study programmes, allocating scholarship opportunities for applicants from abroad through the *Diponegoro Master Scholarship programme (DISS)* and the *Diponegoro Exchange Experience Programme (DEEP)*, and is also cooperating with leading universities in the world to facilitate UNDIP’s students to study abroad and vice versa.

In terms of quality assurance, most of the study programmes have been nationally accredited with an ‘A’ rating by the National Accreditation Agency for Higher Education (BAN-PT⁸) (cf. p.3 self-evaluation report).

The Bachelor of Accounting Programme (BAP) is one of the study programmes in the faculty of Economics and Business at Diponegoro University. The main vision of BAP is to become a center of excellence in accounting in Indonesia. The study programme has obtained an “A” accreditation rating from the Indonesian National Accreditation Agency for Higher Education

⁷ Perguruan Tinggi Nasional Berbadan Hukum

⁸ Badan Akreditasi Nasional Perguruan Tinggi

(BAN-PT) in 2019. Besides regular education programmes, the Accounting Study Programme has also offered international programmes⁹ since 2016 (Cf. p.4 Self-evaluation report).

The Master of Accounting Programme (MAP), Faculty of Economics and Business (FEB), at UNDIP is a postgraduate programme established based on a decree from the Directorate of Higher Education, Ministry of Education and Culture Number 135 dated on 14th April 1999. The MAP has been accredited 'A' by the National Accreditation Agency for Higher Education (BAN-PT) of the Republic of Indonesia since 2005. The study programme has also been internationally accredited by the Alliance on Business Education and Scholarship for Tomorrow, A-21st Century Organization (ABEST21) since 2015. The curriculum of MAP is designed to emphasize mastery of accounting concepts and practices, both in the public and in the private sectors to achieve COMPLETE (Communicator, Professional, Leader, Thinker, Entrepreneur, Educator) qualifications and competencies in accordance with Indonesian National Qualifications Framework (KKNI) and international standards. Three majors offered, are corporate accounting, government accounting and forensic accounting. MAP has defined three profiles of its graduates that are accounting academics, accounting researchers, and accounting professionals. (Cf. p.4 self-evaluation report)

The Bachelor Programme in Islamic Economics (BIEP) is a four-year undergraduate academic programme and has been accredited 'A' by the National Accreditation Agency for Higher Education (BAN-PT). The Bachelor of Islamic Economics Programme has a vision to become a leading study programme and center of excellence in the implementation process of the *Tri Dharma Perguruan Tinggi* in the field of Islamic Economics and Business. The Bachelor of Islamic Economics Programme aims to prepare its students to become graduates with economic academic competencies based on the Islamic worldview, comprehensive personal skills, and a good moral character under Islamic worldview. The Bachelor of Islamic Economics Programme is within the organizational structure of the Faculty of Economics and Business at Diponegoro University (cf. pp.3-4 self-evaluation report).

The Bachelor of Business Administration Programme (BBAP) is one of the study programmes under the Faculty of Social and Political Sciences at Diponegoro University. BBAP is a 4-year-long undergraduate academic programme that prepares students to work as professionals in the field of business administration (entrepreneurs, business operators or instructors). This is in line with the vision of the BBAP to become the center for conceptual and practical learning of Business Administration in 2030, which is able to produce graduates with excellent abilities in the field of business science at the international level. For this reason, in the learning process, students are provided with a strong understanding of the business administration system both nationally and internationally and how it affects society. This programme aims to emphasize the learning process by providing theoretical and practical skills regarding good corporate governance based on the ethics of business organisations (cf. p.6 self-evaluation report).

⁹ International Undergraduate Programme (IUP): About 90 % of the programme between the regular and the international programme is similar. Some differences in the international programme are: lectures are held in English as the language of instruction, and it is compulsory for students to gain international experience in their studies.

Statistical data

Table 1: Statistical Data Bachelor of Accounting Programme

		2017/2018	2018/2019	2019/2020
# Study Places		328	300	340
# Applicants	∑	6736	8048	4051
	f	4378	4507	2309
	m	2358	3541	1742
Application rate		2053,66%	2682,67%	1191,47%
# First-Year Student	∑	275	296	303
	f	177	197	196
	m	98	99	107
Rate of female students		0,643636364	0,665540541	0,646864686
# Foreign Students	∑	1	0	0
	f	1	0	0
	m	0	0	0
Rate of foreign students		0,003636364	0	0
Percentage of occupied study places		83,84%	98,67%	89,12%
# Graduates	∑	289	329	266
	f	146	185	176
	m	143	144	90
Success rate		92,63%	95,09%	95,00%
Dropout rate		7,37%	4,91%	5,00%
Average duration of study		4,2	4,2	4,1
Average grade of final degree		3,48	3,51	3,53

Table 2: Statistical Data Master of Accounting Programme

		2017/2018	2018/2019	2019/2020
# Study Places		100	100	100
# Applicants	∑	126	96	101
	f	84	63	77
	m	42	3541	1742
Application rate		126.00%	96.00%	101.00%
# First-Year Student	∑	100	74	77
	f	69	52	56
	m	34	22	21
Rate of female students		0.690	0.703	0.727
# Foreign Students	∑	0	0	0
	f			

	m			
Rate of foreign students		0	0	0
Percentage of occupied study places		100.00%	74.00%	77.00%
# Graduates	Σ	56	100	97
	f	33	59	75
	m	23	41	22
Success rate		56.00%	135.14%	125.97%
Dropout rate		1.01%	0.99%	3.41%
Average duration of study		2.64	2.56	2.69
Average grade of final degree		3.58	3.57	3.63

Table 3: Statistical Data Bachelor of Islamic Economics Programme

		2017/2018	2018/2019	2019/2020
# Study Places		105	160	160
# Applicants	Σ	1559	1727	1857
	f	1076	1147	1076
	m	483	580	781
Application rate		1484,76%	1079,38%	1160,63%
# First-Year Student	Σ	97	156	168
	f	65	102	111
	m	32	54	57
Rate of female students		0,67	0,65	0,66
# Foreign Students	Σ	0	0	0
	f	0	0	0
	m	0	0	0
Rate of foreign students		0	0	0
Percentage of occupied study places		92,38%	97,50%	105,00%
# Graduates	Σ	0	13	22
	f	0	9	16
	m	0	4	6
Success rate		13,68 %	14,10 %	24,26 %
Dropout rate		0,00%	0,00%	0,00%
Average duration of study		4.3	4,3	4
Average grade of final degree		3.66	3,66	3,49

Table 4: Statistical Data Bachelor of Business Administration Programme

		2017/2018	2018/2019	2019/2020
# Study Places		166	166	210
# Applicants	Σ	5549	5798	4775
	f	3275	3421	2674
	m	2274	2377	2101
Application rate		3342,77%	3492,77%	2273,81%
# First-Year Student	Σ	154	151	187
	f	98	91	126
	m	56	60	61
Rate of female students		63,64%	60,26%	67,38%
# Foreign Students	Σ	0	0	0
	f	0	0	0
	m	0	0	0
Rate of foreign students		0	0	0
Percentage of occupied study places		92,77%	90,96%	89,05%
# Graduates	Σ	130	140	123
	f	71	79	73
	m	59	61	50
Success rate		92,86%	92,72%	92,48%
Dropout rate		7,14%	7,28%	7,52%
Average duration of study		4,6	4,6	4,5
Average grade of final degree		3,5	3,5	3,4

Appraisal

The panel notices that the study places of the study programme are sought by many applicants. During the assessment the panel was able to observe that UNDIP selects its students selectively, so that despite the high number of applicants, not all study places are allocated. This guarantees that qualified students are admitted (see chapter 2). Although some steps have been taken to increase the number of foreign students, the number is still almost zero (except for one student in BAP in 2017/2018). Here, the panel still sees great need for improvement (see more in chapter 3.4). In their statement on the report, UNDIP states that they believe that the number of international students will continue to increase in the coming years, especially due to the scholarships which UNDIP provides for international students (see more in chapter 3.4).

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programme (Asterisk-Criterion)

Bachelor of Accounting Programme (BAP)

According to UNDIP, the mission of the study programme can be formulated as follows:

1. Organizing quality education to prepare students as future accountants;
2. Conducting research that supports the education and development of accounting science widely;
3. Carrying out service in a broad sense including the involvement in professional ties, encouraging the creation of good governance in the government and the private sector;
4. Encouraging the creation of an academic climate for academics in order to increase knowledge and skills;
5. Encouraging the formulation of accounting professional ethics that prioritizes independence, objectivity and equality;
6. Becoming a reference center for accounting education.

From the results of the qualification evaluation, which has been carried out according to UNDIP by considering the demands of industry, graduate users and the government, the main competencies for the graduates of the BAP have been formulated as follows (cf. p. 11 self-evaluation report):

1. Able to compile audit working papers independently by collecting and compiling audit evidences on the financial statements of commercial entities in accordance with audit standards and statutory provisions in the audit of financial statements.
2. Under supervision, able to assess audit evidence on the financial statements of commercial entities in accordance with auditing standards and statutory provisions in the auditing of financial statements.
3. Independently, able to prepare, analyse, and interpret financial statements of separate entities by applying accounting principles for transactions in accordance with applicable general financial accounting standards and financial accounting standards of Entities without Public Accountability (EPA).
4. Able to work under supervision to prepare, analyse, and interpret the consolidated entity's financial statements by employing accounting principles for transactions according to general financial accounting standards and the prevailing financial accounting standards of Entities without Public Accountability (EPA).
5. Able to compile reports independently on the results of analysis of financial and non-financial information as well as relevant and reliable disclosures for managerial decision making by applying accounting and financial analysis techniques and methods.
6. Under supervision, able to prepare investment and funding reports\including reports on cash and working capital requirements, pro forma financial reports, capital budgeting reports relevant to make financial and investment decisions by using the techniques of financial and the management of investment.
7. Able to independently prepare and examine management accounting reports, including planning and budgeting, cost management, quality control, performance measurement,

and benchmarking, which are relevant and reliable in supporting decision-making and management control by applying the techniques of management accounting.

8. Able to plan business processes independently in an accounting information system that supports the provision of technology-based information to support management control and organisational decision-making using System Development Life Cycle (SDLC) approach.
9. Able to compile tax liability reports independently for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with applicable tax laws in Indonesia.
10. Able to operate and utilize software independently in the framework of preparing financial reports, budgets, tax administration, auditing, and research.
11. Able to analyse tax regulation policies independently with a scientific method in accordance with the development of taxation legislation in force in Indonesia.
12. Under supervision or independently able to compile budgets, financial management, compile and analyse government financial reports, and audit government financial reports and performance.

Graduates are expected to work as management accountants, junior auditors, government accountants, accounting information system developers or junior researchers.

Master of Accounting Programme (MAP)

UNDIP states that the mission and objectives of the Faculty of Economics and Business (FEB) were developed based on the mission and objectives of Diponegoro University. The mission of the FEB is to become the center of excellence in graduating skilled business professionals through education, research and innovative community service. UNDIP states that in line with the mission and objectives, the MAP aims the following goals (Cf. p. 12 Self-evaluation report):

1. Educating students as professionals and academics who have high competence in accounting and the latest global business practices. The graduates of MAP must have a solid understanding and critical thinking in accounting basics; thus, they have a competitive advantage to play their role in the accounting and business fields.
2. Educating students to master the basics of science and knowledge as well as research methodologies in the fields of corporate accounting, government and forensics, thus, they can find, understand, explain and solve problems.
3. Educating students to be able to apply their technology-related knowledge and skills in productive activities and community service programmes.
4. Educating students to be able to keep up with the development of knowledge and technology in the fields of corporate, government and forensic accountings.

UNDIP states that there are seven indicators for achieving the above goals set by the MAP, namely:

1. Students have to be able to think, behave and act as scientists and/or practitioners in corporate, government and forensic accounting.
2. Students have to be able to understand the basic concepts of corporate, government and forensic accounting to be developed in business and community practice.
3. Students have to be able to use the scientific basis, knowledge and expertise to find, understand, and formulate ways to solve problems in business and accounting.
4. Students have to be able to apply technological knowledge and skills in providing community service activities.

5. Students have to be able to adapt to scientific and technological developments in corporate accounting, government and forensics.
6. Students have to be able to integrate the basic concepts of science into corporate accounting, governance and accounting forensics into their attitudes.
7. Students have to be able to integrate the basic concepts of corporate, government and forensic accounting to support the implementation of good governance practices in organizations.

Bachelor of Islamic Economics Programme (BIEP)

UNDIP states that the programme was established and developed in accordance with market developments and needs. The curriculum was developed by involving various parties such as the Chancellor, the faculty of the Bachelor of Islamic Economics Programme, Curriculum Review Team as well as professionals and alumni (cf. p. 13 self-evaluation report).

There are three profiles of the graduates of Bachelor of Islamic Economics, i.e., main competencies, supporting competencies, and additional competencies. The main competencies are the ability to become reliable communicators in the dissemination of Islamic economics and business principles, concepts and methods; to understand and apply the principles, concepts and methods of Islamic economics, management and accounting; to become honest, integrated and independent graduates, and in accordance with the values of the Qur'an and Sunnah; to conduct research; and innovation in the development of an Islamic economic and business system. The supporting competencies are having the ability to practice Arabic and English to improve understanding and application of Islamic economics and business; to have a caring attitude, solution, and act actively on community problems as a form of usefulness principles. The other competencies are having managerial skills (personal skills, interpersonal skills, groups skills, specific communication skills); and have entrepreneurial spirit.

Thus, the hard skills and soft skills competence of a graduate shall open job opportunities in various fields, such as the Financial Industry (Sharia Banking and Islamic Financial Institutions), Non-Bank Financial Industry (IKNB), Government Institutions, State-Owned Enterprises (BUMN), Private Companies, Halal Industry, Research Institutions, Educational Institutions, Philanthropic Institutions, and Entrepreneurs.

Bachelor of Business Administration Programme (BBAP)

BBAP graduate profiles are entrepreneur, business operator and instructor. The programme aims to foster graduates who are able to apply knowledge/technology and art effectively and efficiently for public and business institution based on good governance in business. The learning achievement of graduates is to provide business administration education that can produce administrators who can lead businesses creatively, innovatively, sustainably, and ethically, and can formulate and implement business strategies by planning, implementing, and analysing business. Graduate competencies consist of three domains, namely Governance (Basic Knowledge, Core Knowledge, Ethics), Sectoral (Business Start Up, Hospitality & Creative Industry, Retail, Macro economy), & Skills (Finance, Marketing, HR, Operations, Skills).

The study programme aims at the following competences and skills:

Knowledge

- Having a deep understanding on theoretical concepts related to administration theory, corporate governance, and decision making;
- Mastering the theoretical concepts in general related to theories: entrepreneurship, innovation as part of the knowledge creation theory, motivation theory, transformation (social and management), especially the social behaviour in entrepreneurship, cross-cultural in business organisations, business functions, and stakeholder theory;
- Mastering the general concepts of the economic theory, political systems, and political economy theory;
- Mastering the factual and current knowledge of business law and business ethics;
- Mastering the transformation management methodology, business organization performance analysis methods, and social research methods;
- Mastering the principles and techniques of cross-organizational and cross-cultural persuasive communication in the business field.

General Skills

- Having the capability to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing the science and technology that pays attention to and applies humanity values in the business field.
- Having an excellent open, caring, sensitive and socially ethical attitude in the field of business.
- Having the capability and skills in the decision-making process, especially in the business field.
- Having the capability to organize a good management for business organisations.
- Having effective communication skills.
- Having a transformative leadership character.

Special Skills

- Evaluating the implications of a policy, decision, or strategy using an analytical and systematic approach that is set out in a standardized evaluation format, which at minimum includes the information about the evaluation methodology, evaluation findings, conclusions, and recommendations;
- Identifying and analysing the structured business problems using analytical and systematic approaches; as well as formulating the solutions that can be accounted for;
- Identifying and analysing the practice of “corporate social responsibility of a business organization” related to the ethics and its utilization, using analytical and systematic approaches, as well as formulating the solutions that can be accounted for.
- Creating and managing innovation and the establishment of new business entities with high growth potential based on local potential and wisdom;
- Identifying and evaluating various risks and opportunities in business sphere in the context of the global environment, as well as proposing alternative solutions that can be accounted for;
- Identifying and communicating the impact of the technology on conventional business and digital age business (e-commerce) with the sense of responsibility.
- Examining the interrelationships between various business models with local environmental and social aspects.
- Formulating and implementing conventional business strategies that are functional;

- Using the interpersonal skills, respect and empathy, and implementing the group theory to convey and persuade the resolution of the interpersonal, group, and social conflicts in organisations;
- Working in a business team efficiently and effectively with the diverse social backgrounds and business cultural roots.

For all study programmes

The mechanism for compiling and evaluating the achievement of these goals is conducted by considering the needs of all stakeholders, for examples industry, graduates, government, scholarship providers and other stakeholder groups. Therefore, updating efforts are made continuously. Changes and adjustments to the qualifications and learning outcomes are also made if there are things deemed necessary (cf. pp. 11 and 13 self-evaluation report).

Regarding the Bachelor programmes the curriculum is aligned with the Indonesian National Qualifications Framework (KKN) corresponding to level 6 while the Master programme corresponds to level 8, which is the level to be achieved by graduates of master study programmes, and the National Higher Education Standards (NHES/SNPT¹⁰).

Appraisal:

The qualification of the programmes in relation to the target group, targeted professional field and societal context of the discipline are explained. They take into account the requirements of the national qualifications framework of Indonesia. However, the panel finds that the named objectives of the study programmes are very general and broadly formulated. Particularly in the MAP and BAP study programmes, this meant that the differences between the objectives of the Master's and Bachelor's programmes were initially not clearly comprehensible to the panel. In contrast, the curricula of the BAP and MAP programmes in particular are very specific and have a narrow focus (see more in chapter 3.1 and appraisal *ibid*). Only in the course of the various interviews during the assessment was the panel able to come to the clear conclusion that the qualifications of the students embrace academic proficiency, comprehensive employability, as well as the development of the individual student's personality and that the qualification objectives and skills to be acquired correspond with the aspired bachelor and master level of the respective study programmes. During the online conference, the panel also learned from students and alumni that graduates have good chances on the labour market.

In order to make the qualification objectives more adequate and clearly understandable, the panel **strongly recommends** that the qualification objectives of graduates be specified according to the contents and curricula of the degree programmes. In the panel's view, this can communicate a clearer profile of the respective study programmes in an international context.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.1*	Objectives of the study programme (Asterisk Criterion)			X ¹¹		

¹⁰ *Standar Nasional Perguruan Tinggi*

¹¹ All programmes

1.2 International orientation of the study programme design (Asterisk Criterion)

Bachelor of Accounting Programme (BAP)

The BAP has collaborations with several well-known universities abroad like the Saxion University in the Netherlands, Curtin University (Australia) or Haaga Helia University in Finland that allow students to do double degrees, credit transfers as well as international student exposure as part of the student's academic experience. Students also have the opportunity to enrol in the *International Undergraduate Programme (IUP)*¹² of this study programme, which focuses on the international exposure of the students.

In the aspect of lecturers, all permanent lecturers in the BAP have national and international certifications and among them are Chartered Accountants/ CA, Certified Fraud Examiners/ CFE, Certified Management Accountants (CMA), and Certified Risk Professionals/ CRP. In addition, the lecturers in the BAP also regularly disseminate the results of research to reputable international journals. For example, between 2016 and 2019, 65 international publications have been produced (cf. p.15 self-evaluation report).

In addition, several lecturers and professors from domestic and international area are also regularly invited to participate in academic activities. The guest lecturers come, among others, from Hong Kong Polytechnique University (Hong Kong), Auckland Business School (Australia), La Trobe University (Australia), London School of Economics (Great Britain) and Universiti Malaya (Malaysia).

Master of Accounting Programme (MAP)

In order to achieve the programme's vision, mission and objectives that aim to have excellence in accounting at the international level, the MAP has organized learning and research programmes conducted in collaboration with various institutions abroad like the Saxion University in the Netherlands, Curtin University (Australia) or the Asia University in Taiwan. Some concrete forms of activities that refer to international orientation are for example visiting professor/guest lecturer activities, international guest lecturing, international conferences, international journal writing programmes and collaboration in other academic activities. In addition, the MAP has also referred to international learning standards as required by the Alliance on Business Education and Scholarships for Tomorrow (ABEST21)¹³.

Bachelor of Islamic Economics Programme (BIEP)

UNDIP states that the programme's international orientation receives full support from the faculty and the University. Thus, the students are expected to gain experience and knowledge with international standards, course experience, train professionalism and competence in the fields of economics, business and Islamic finance in particular, strengthen international internship network, international competitions, employability of graduates, train independence and be able to compete globally (cf. p. 16 self-evaluation report).

¹² International Undergraduate Programme (IUP): In the international programme lectures are held in English as the language of instruction and it is compulsory for students to gain international experience in their studies.

¹³ <https://www.abest21.org/about/mission/> 06.10.21

Cooperation agreements with international higher education institutions like Kagoshima University (Japan), University of Western Australia, University of Malaysia Sabah etc. as well as with companies, industries, and organisations should promote the international-oriented programmes such as international lecturer and student exchanges, summer courses, internships, and international competitions (cf. p. 16 self-evaluation report).

Bachelor of Business Administration Programme (BBAP)

UNDIP states that in line with the vision, mission, strategy and goals of the Diponegoro University, BBAP's vision is to become a center for conceptual and practical learning of Business Administration in 2030, which is able to produce graduates with superior abilities in the field of business science at the international level (cf. p. 16 self-evaluation report).

UNDIP established an *International Undergraduate Programme (IUP)* for this study programme. The study programme also tries to improve the ability of lecturers to provide learning using English by sending lecturers to Content and Language Integrated Learning (CLIL) training. In order to improve the competence and expertise of lecturers, some lecturers participated in the in-bound and out-bound Lecturer Exchange at several international universities such as

- the College of Humanities and Social Science of Asia University in Taiwan,
- the International College of Asia University in Taiwan,
- Yunnan University of Finance and Economics in China,
- University Malaysia Sabah in Malaysia,
- Wyoming University in the United States of America,
- Burapha University in Thailand.

The BBAP in 2019/2020 Academic Year has 16 documents of collaborations, of which 11 are collaboration with foreign universities. The BBAP organizes an Independent Learning Curriculum providing the students the chance to choose and take part in internships, projects in villages, teach at schools, student exchanges, research, entrepreneurial activities, and humanitarian projects. Humanitarian projects are designed by initiating cooperation with humanitarian organisations both at the international level to carry out programmes based on the international agenda and the implementation of related activities (Cf. p. 17 self-evaluation report).

On an international scale, the BBAP has been accepting and sending students for the past ten years for student exchange and summer courses. The BBAP sent two exchange students in 2019. In 2021, the BBAP has sent twelve students to several universities in South Korea and Turkey through the Student Exchange Programme, including Gyeongsang National University (Republic of Korea), Myoengji University (South Korea), Chung Ang University (South Korea), Dong ah University (South Korea), Yongsan University (South Korea), Istanbul Aydin University (Turkey) (cf. p. 17 self-evaluation report).

Appraisal:

Bachelor of Accounting, Master of Accounting and Bachelor of Business Administration

The study programmes offer the possibility for students to take international aspects into account through, for example, the IUP in the two Bachelor's programmes as well as double degree options in BAP and various cooperation opportunities with foreign HEIs. However, from

the panel's point of view, the approach on the part of UNDIP does not appear to be equally systematic depending on the study programme. Although there are various agreements with other HEIs, it is primarily the high motivation and initiative of the students that leads to their exposure to an international environment. UNDIP should support students even more in carrying out international stays. The panel **recommends** establishing more structured types of cooperation specifically for the individual study programmes to encourage students to go abroad and to get international exchange students.

Bachelor of Islamic Economics

Originally, this is a nationally oriented study programme which, according to UNDIP, is still in transition with regard to its international orientation (for example, the establishment of an IUP track is being planned). However, the structure of the study programme barely has any international aspects at the current time. A systematic structure and approach for an international orientation of the programme is missing, as is the effort to encourage students to acquire competences in and for the international field. For example, the curriculum also has little international content, which the panel criticises (see chapter 3.4). The study programme is, from the panel's point of view, a very international topic and should therefore also feature an international orientation.

Therefore, the panel recommends the following **condition**:

- The University implements qualification objectives that allow students to acquire competences in and for the international field.

As the panel also sees the need to integrate more international content into the curriculum (see chapter 3.4), international content/topics in the curriculum could support the design of the study programme with regard to the required international orientation.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.2* International orientation of the study programme design (Asterisk Criterion)			BBAP, BAP, MAP	condition BIEP	

1.3 Positioning of the study programme

Bachelor of Accounting Programme (BAP)

According to UNDIP the BAP has a strong positioning that has become a reference for education, especially at the national level. The large number of collaborations conducted in national and international institutions and comparative studies conducted by external agencies on the BAP are the evidence of the recognition of external parties (see more in chapter 4.3) (Cf. p. 18 self-evaluation report).

From the results of the tracer study¹⁴ conducted by UNDIP, most of the graduates of the BAP had found jobs in less than three months. Some job markets even conduct in-house recruitment to recruit potential candidates for employment before the students graduate. This recording has been used to show the position of the graduates of the BAP in the job markets.

¹⁴ A tracer study is carried out every six months after graduation period, in the form of surveys performed by faculty and University.

The results of this recording is also be used to strengthen the curriculum for the aspects deemed to be lacking. For example, in the 2017 curriculum, the BAP decided to strengthen forensic and investigative competencies, which were then followed up with the addition of forensic accounting courses. Likewise, in the 2020 curriculum, the results of recording graduates and input from job market for graduates show that students and graduates need to be equipped with better competencies of data analytics and information system literacy. This was followed up, for example, by offering elective courses like Enterprise Resource Planning and System Analysis and Design (cf. p. 20 self-evaluation report).

Master of Accounting Programme (MAP)

The MAP is, according to UNDIP, the first postgraduate programme in Indonesia to offer forensic accounting as a major at the postgraduate level. As the first postgraduate programme to have a forensic accounting major, the MAP has received an award from the Financial and Development Supervisory Agency (BPKP) as a Center of Excellence (CoE) in the field of public accountability, especially in the field of forensic accounting expertise in Indonesia from 2018 to the present. As a CoE, the MAP has highly qualified human resources and more than sufficient financial resources to develop staff, students and community interests in the form of trainings and researches (cf. pp. 18-19 self-evaluation report).

From the tracer study data conducted by the University as well as the internal tracer study, graduates of the MAP can and have worked in several education sectors as lecturers, in corporate as accounting staff to CEOs, in government sector as internal auditors and accounting staff, as well as consultants and public accountants. The recording of the data of the graduates is also used by the MAP to strengthen its positioning in industry and the environment. UNDIP states that the recording of the data of the graduates show that MAP has the potential to be a leading programme in master of accounting compared to others (cf. p. 20 self-evaluation report).

BAP and MAP

UNDIP states that the programmes are an integral part of the main strategic concepts developed by Diponegoro University. Likewise, all aspects of the management of both study programmes are an inseparable unit of Diponegoro University as an HEI, which is compiled and aligned with the Diponegoro University Strategic Plan 2020-2024. This concept is in line with and refers to the Regulation of Indonesian National Development Planning Body Number 5 of 2014 concerning the Guidelines for Formulating and Reviewing Strategic Plans of Ministries/Agencies, and based on various laws and regulations in force. The programmes should actively support the vision and mission of the University to become a World Class University (WCU). Therefore, the learning programmes are organised with full reference to WCU.

Bachelor of Islamic Economics Programme (BIEP)

According to UNDIP, the Bachelor of Islamic Economics Programme has different characteristics from other study programmes, which are having the aims of producing graduates who are competent with good moral characters through professional economic learning and instilling moral values. UNDIP explains that BIEP has a programme of reciting the verses of Qur'an, hadiths and Fiqh as the principle for developing an Islamic economics which might not be consistently applied in several universities in Indonesia. The University supports the Center of Halal Studies of Universitas Diponegoro and the publication of articles in reputable international journals. Another distinctive feature is that many graduates have taken

part in various companies and organizations ranging from state-owned enterprises, “Amil zakat” Islamic institutions, civil servants, and private sectors (cf. p. 19 self-evaluation report).

There are also the graduates of the study programme pursuing their education further by enrolling in Master Programme abroad. The study programme continues to innovate in the development of Islamic economics in order to compete and collaborate with universities at the national and international levels, at least with neighbouring countries that also take part in the development of the Islamic economy such as Brunei and Malaysia (cf. p. 19 self-evaluation report).

According to UNDIP the decision to establish the Bachelor of Islamic Economic Programme was driven by the rapid development of Islamic Economics and the condition of Indonesia as a producer and consumer center in the Halal Industry, as well as the development of Islamic banking and Islamic financial institutions. This proves that the human resources in this field are highly needed. The opening of the Bachelor of Islamic Economics Programme in FEB at UNDIP, accompanied by the Faculty and University has gone through the process mandated by the Directorate of Higher Education (cf. p. 21 self-evaluation report).

According to UNDIP, the Bachelor of Islamic Economics Programme is relevant by creating quality scholars who are professional and have good moral character in order to meet the opportunities and needs of human resources for the Islamic economics and the halal industry in Indonesia. The graduates of the Bachelor of Islamic Economics Programme can work in various types of work fields, such as Islamic economics field, halal industry, sharia banking, sharia accounting, social and religious fields, sharia investment, education, government, and the private sector. In particular, the graduates can work according to Islamic economic expertise such as sharia managers, sharia accountants, sharia economics, and sharia finance (cf. p. 21 self-evaluation report).

The development of the programme is inseparable from the strategic plan of the Faculty of Economics and Business at Universitas Diponegoro for 2015-2019, which is based on the 2015-2019 Universitas Diponegoro strategic plan, and then the strategic concepts of Universitas Diponegoro in the 2020-2024, Law (UU) number 17 of 2007 regarding the National Long-Term Development Plan for 2005-2025, and Law number 20 of 2003 concerning the National Education System.

The establishment of the Islamic Economics Bachelor Study Programme is also a demand from stakeholders and the community for the need for resources that have competence in the field of Islamic Economics, so that stakeholders also make real contributions such as (Cf. p. 22 self-evaluation report):

1. Religious Community Organisations, helping to provide a good understanding of the activities of paying zakat, waqf, infaq and shodaqoh.
2. Sharia banking, helping to provide an understanding of Islamic sharia banking practices;
3. The government or the Ministry of Religion, helping to provide an understanding of how later graduates will play a role in sustainable development according to an Islamic perspective;
4. The Islamic Economics Expert Association or Association provides a view of how the competencies of graduates should be produced by the Islamic Economics Programme.

Bachelor of Business Administration Programme (BBAP)

UNDIP states that the prospects for graduates of the BBAP are very diverse because the job market requires many human resources who have excellent competences in the business field. The graduates of the BBAP having a business operator, instructor and entrepreneur profile are able to meet the demands. Several professions of the graduates of the programme include administrative staff, marketing staff, HRD staff, business consultants, banking staff, company management, financial analysts, instructors, accountants, and entrepreneurs. These positions are strategic in the working world with the competence of qualified graduates and specialists in their fields so that many stakeholders need the graduates of the programme. There are also Diponegoro University's alumni graduated from the programme who have international roles as Malaysian ambassadors and counsellors in Canada (cf. p. 19 self-evaluation report).

The competition for the BBAP is highly competitive, but the advantages of the UNDIP's BBAP can set it apart from other similar study programmes. On a regional scale, UNDIP's BBAP is acknowledged as the best study programme proven by the "A" accreditation based on the criteria of the BAN PT on both regional and national scales. UNDIP states that the excellence of the programme is the capability of creating good corporate governance, start-up business and in line with the vision and mission of UNDIP's BBAP (cf. p. 20 self-evaluation report).

According to UNDIP the labour market for graduates of the BBAP is widely opened. The large demand from the labour market for the graduates of the BBAP encourages a number of interested students enrolling in this programme. In student admission in 2021, the BBAP is one of the study programmes that have the largest number of enthusiasts at UNDIP (ranked 9th) (cf. p. 21 self-evaluation report).

UNDIP explains that the programme integrates all activities with the strategic concepts of Diponegoro University. Through the 2020-2024 Diponegoro University strategic plan, the scope of the strategy to achieve the vision and mission of the BBAP is carried out in several ways such as increasing the competence of lecturers in the study programme in education, learning, research and service activities, academic quality assurance and competitiveness of competitive students, international research, conducting international research-based learning innovations, conducting research and conducting student scientific works, community service programme, improving institutional quality, increasing the capacity of educational personal (cf. p. 22 self-evaluation report).

For all study programmes

UNDIP has the vision to become an excellent research university and aspires to implement *Tridharma Perguruan Tinggi* (Three Pillars of Higher Education comprising Education, Research and Community Service) on national and international scale. Thus, it becomes deeply ingrained within the community. This is, according to UNDIP, also in line with the vision of the four study programmes, which is to serve as a leading study programme and center of excellence in their discipline by executing *Tridharma Perguruan Tinggi* (cf. p. 22 self-evaluation report).

The profile data and development status of the graduates are always updated and checked through the Tracer Study, namely the alumni association database page that is used to determine the alignment of graduate qualifications with the vision and mission of study programmes, the faculty, and the University. This data is obtained from the websites of the tracer study conducted by UNDIP's Career Center.

Appraisal:

Bachelor of Accounting, Master of Accounting and Bachelor of Business Administration

From the panel's point of view, the study programmes seem to be well positioned in the national landscape. This view is supported, among other things, by the high number of applicants (cf. statistical data above). The students also confirmed in the digital assessment that they chose the study programmes because of the UNDIP's good reputation in the national education market. However, the panel considers a clear positioning of the respective study programmes in the education market to be advisable in the future, where it is clearly pointed out who the main competitors of the HEIs are, the market size of the education market is examined if necessary and it is explicitly shown what the advantages of the respective study programmes are in contrast to study programmes of the same name at other HEIs. This is particularly important with regard to an international opening of the study programmes, since study programmes in those fields are very competitive among themselves in other countries and a clear positioning is decisive in order to be able to win over (international) applicants.

In terms of the positioning of the three study programmes within UNDIP's overall strategic concept, the panel sees a difference between the study programme's qualification goals and UNDIP's international mission to become a World Class University. The position of the study programmes within UNDIP seems to be based on a historical development and to correspond less with the overall position of HEI. The panel welcomes the efforts and the goal of the HEI, but the envisaged internationalisation goals do not fit with the current more nationally oriented learning objectives of the study programmes. Moreover, the panel could not satisfactorily comprehend how the study programmes fit into and contribute to this concept. Therefore, the panel **recommends** to adjust the strategy and the qualification goals of the study programmes according to the overall international concept of UNDIP.

With regard to UNDIP's statement, the panel points out that in addition to the HEI's profile, the positioning within the faculty should be more clearly elaborated and presented. How is BBAP positioned within the Faculty of Social and Political Science and how are MAP and BAP positioned within the Faculty of Economics and Business? Especially with regard to the context that BBAP could also be thematically located within the Faculty of Economics and Business (see appraisal chapter 3.1). It is also still unclear, why did UNDIP/the faculties decide to offer those programmes? Which strategic goals does UNDIP follow with those study programmes?

Bachelor of Islamic Economics

From the panel's point of view, a clear argumentation is made for this degree programme with regard to its positioning in the educational market. It sufficiently illustrates why it is suited for the job market. It could still be made clear who the main competitors of this study programme are. The study programme is convincingly integrated into the portrayed overall strategic concept.

All study programmes

The study programmes and their stated qualification objectives appear plausible to the panel with regard to the employability of graduates and their future fields of employment. In order to further systematise this, the panel **recommends** analysing the various sectors in which graduates find employment and also recording the required competences of these professions

and constantly monitoring and, if necessary, updating the study programmes and their objectives with regard to these findings.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.3	Positioning of the study programme					
1.3.1	Positioning of the study programme in the educational market			X		
1.3.2	Positioning of the study programme on the job market for graduates („Employability“)			X		
1.3.3	Positioning of the study programme within the HEI's overall strategic concept			BIEP	BBAP, BAP, MAP	

2. Admission

The Ministry of National Education provides an admission guideline for new undergraduate students that must be followed by state universities in Indonesia. There are several paths for undergraduate candidates to apply, namely the *National Selection for State University* (SNMPTN¹⁵), the *Joint Entrance Test for State University Admission* (SBMPTN¹⁶), the *High Achieving Student Selection* (SBUB), and the *Independent Selection* (UM). Candidates interested in a Master's degree - the requirement for a Master's Programme is a Bachelor Degree - can apply via the *Independent Selection* for postgraduate. Professional experience is not mandatory for undergraduate applicants, while in a postgraduate programme, applicants may have professional experiences. The requirements for national and international student admission are reflected by the strategic objectives of the study programmes to obtain the best candidates who will complete their studies successfully. For the registration process, applicants are required to have complete documents, such as a diploma or school graduation certificate, report cards, ID Card (KTP), and Family Card (KK).

UNDIP officially regulates the admission requirements in the document 'Regulation of the rector of Universitas Diponegoro number 1 of 2020 on new student admission at Universitas Diponegoro'. The University has several student admission selection paths for undergraduate students:

- National Selection for State University Admission (SNMPTN)
This option is implemented and managed nationally by the Higher Education Entrance Test Institute (HEETI/LTMPT) under the Ministry of Education and Culture of the Republic of Indonesia. Selection is made based on the results of academic achievements and/or portfolios.
- Joint Entrance Test for State Universities (SBMPTN)
This option is carried out by the HHEETI as well and is based on the results of the Computer Based Examination (CBE) test scores.
- High Achieving Student Selection (*Seleksi Bibit Unggul Berprestasi*/SBUB)
This option is based on non-academic portfolio/talent achievements possessed by prospective participants. Talent selection aims to develop the participants' abilities by providing them assistance in talent training and providing access to join national and international competitions.
- Independent Selection (UM) for the Undergraduate Programme
This assessment is based on report cards and CBT exams organized by UNDIP. The decision-maker and board members for the selection of admission are the rector, vice-rectors, Dean, and members of the quality assurance team.

For the International Undergraduate Programme (IUP), a track which uses English as the language of instruction, the goal is to produce graduates who are globally competitive. Interested candidates can register via the UNDIP website. The admission requirements for the IPU are:

¹⁵ Seleksi Nasional Masuk Perguruan Tinggi Negeri

¹⁶ Seleksi Bersama Masuk Perguruan Tinggi Negeri

- Having an Indonesian high school certificate or equivalent, A-level qualification, or an IB qualification¹⁷,
- Taking the Diponegoro English Test (DET) during the entrance exam or a score of around 500 in the TOEFL test,
- Taking the Diponegoro Scholastic Test (DMST).
- Taking a *Written Academic Potential* (TPA)
- Interview in English

English language skills are required for reading study materials as well as understanding lectures taught in English. Therefore, all applicants must take an English language test. For the Bachelor programmes a written test in English is oriented towards understanding a text. UNDIP requires that Bachelor graduates achieve a TOEFL score of at least 400 after graduation.

For the IUP students, English proficiency must be proven through a special English test by UNDIP or a score of around 500 in the TOEFL test and an interview/FGD in English. For the admission in the Master programmes the TOEFL test score must be above 450.

International students need to attach a certificate with a minimum TOEFL score of 525. International students have to have the ability to speak Indonesia 375 UKBI¹⁸ at the end of the third semester. Language courses for Bahasa Indonesia as well as English are available at UNDIP's Faculty of Cultural Science and are free to access for the students as extracurricular courses.

At the Master level, UNDIP offers the Independent Selection (UM). The assessment is based on the Academic Potential Tests, English test, and study substance test (interview or written). For the interview session, lecturers take part and evaluate the candidates. The results are discussed by the rector, vice-rectors, the quality assurance team and the Dean.

International Admission:

- The *Diponegoro Master Scholarship* (DISS) is a special admission selection for prospective international students who are awarded scholarships from UNDIP. The selection is based on the academic portfolio and the TOEFL score. The target group are prospective students from various countries, especially those from developing countries in Asia.
- The *Diponegoro Exchange Experience Programme* (DEEP) is designed to accommodate international students from both partner and non-partner Higher Education Institutions/Universities around the globe to study one semester at UNDIP.

On the website of UNDIP, prospective students can find information on the admissions process, such as application requirements and registration procedures, as well as on the costs, and type of required tests. Further, Universitas Diponegoro provides counselling by student counselling services and other help centres for prospective students e.g. to clarify specific questions on scholarships, the administrative and technical requirements of required tests, and career perspectives. A personal consultation is provided during office hours (8am to 2pm),

¹⁷ The International Baccalaureate Diploma (IB Diploma) is a school-leaving qualification awarded by the Geneva-based private International Baccalaureate Organisation (IB Organisation). The IB Diploma is a general education school-leaving qualification and comprises a two-year Diploma Programme.

¹⁸ Uji Kemahiran Berbahasa Indonesia (UKBI) is a test of Indonesian language proficiency.

either in person, by phone, email, WhatsApp, or online chat. UNDIP also provides advice to prospective applicants at high schools or other exhibition events.

All admissions of new students from within or outside Indonesia are conducted centrally at the University. The test management is carried out by a committee appointed by the Rector of UNDIP. This committee's tasks include the preparation, implementation, and results management of the tests. UNDIP is responsible for the transparency and documentation of procedures as well as for admissions decisions on special tests that are held by the HEI. The data of the results is submitted to the management to be discussed with the Deans to make a decision. The results of the decision are then stated in a Rector Decree which can be accessed online though not everyone can access the test results. To facilitate the implementation and to maintain the quality, Standard Operating Procedures (SOP's) have been developed for all admissions pathways. Admission procedures are documented and accessible by interested parties; admission decisions are based on transparent criteria and communicated in writing.

Appraisal:

The panel has the view that the admission procedure is regulated and conducted in compliance with the requirements of the Indonesian Higher Education Law. The admission requirements are defined and comprehensible. The national requirements are presented and taken into account.

UNDIP has clearly regulated the admission requirements for all programmes. UNDIP not only has high admission requirements, but there are also a lot of possibilities to be admitted to the study programmes. Not only are nationally determined admission requirements used and taken into account, but individual tests in the master programme and in the IUP track of the BAP and BBAP study programmes, for example, open up to international students and thus orient towards the strategic international goals of the HEI. Despite the various access options, UNDIP is very selective about who is admitted. This was also confirmed to the panel by the statistical data (see above). According to this data, not the maximum capacity is admitted, but only those students who meet the admission requirements.

In terms of selection procedure, it is a nationally centralised process, so there is clear transparency. The panel points out, however, that the processes could be too complicated to understand for external interested parties and thus, possibly students from abroad due to the various admission options (see more chapter 3.4).

Applicants receive a letter if they have not been accepted. In doing so, the government commits to communicating the response and is thus based on transparent criteria and communicated in writing.

The admission requirements as well as extracurricular language courses ensure that students are able to successfully complete the study programme.

Master of Accounting

In the admission of this programme UNDIP defines a required language proficiency level to ensure that students are able to successfully complete the study programme. Nevertheless, the panel **recommends** intensifying the preparation of English language skills by additional language courses.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
2.1*	Admission requirements (Asterisk Criterion)		X			
2.2	Counselling for prospective students			X		
2.3*	Selection procedure (if relevant)			X		
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					X
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			X		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			X		

3. Contents, structure and didactical concept of the programme

3.1 Contents

For all study programmes

As a public institution, there is no flexibility with regard to the name of the study programme. The degrees and the names of the study programmes have been determined by the Government of Republic Indonesia. As a result, those are highly regulated, so UNDIP only has the flexibility to formulate the contents of curriculum and the ways to implement them.

The final theses are credited with 6 credit points according to national requirements.

Bachelor of Accounting Programme (BAP)

The students of BAP are required to meet 147 credits consisting of 52 courses. Five of 52 courses are practical courses which are conducted in the FEB Laboratory. In addition, students can also take nine credits (consisting of 3 courses) of choice, which are grouped into: Financial Accounting, Auditing, Accounting Information Systems, Management Accounting and Public Sector Accounting. UNDIP states that from the results of the tracer study conducted, the structure of these elective courses provides opportunities and potential for wider employment in the fields of auditing, corporate accountants, government accountants, financial system analysts as well as financial and tax consultants (cf. p. 27 self-evaluation report). In the first semester students should choose one religion course.

Table 5: Curriculum Bachelor of Accounting

	Courses Code	Courses*	Credits
(1)	(2)	(3)	(4)
Semester 1			
1	UNW11-201	Religion: Islam	2
	UNW11-202	Religion: Catholic	2
	UNW11-203	Religion: Christian	2
	UNW11-204	Religion: Hinduism	2
	UNW11-205	Religion: Buddhism	2
2	UNW11-208	English	2
3	UNW11-209	Citizenship	2
4	EMJ21-300	Introduction to Management	3
5	EMJ21-400	Introduction to Business	3
6	EMJ21-406	Business Mathematics	3
7	ESP21-301	Introduction to Micro Economics	3
8	EAK21-310	Introduction to Accounting 1	3
Sub Total			21
Semester 2			
9	EAK21-320	Introduction to Accounting 2	3
10	EAK21-321	Business Law and Corporation	3
11	EAK21-322	Taxation 1	3

12	EAK21-323	Business Statistics	3
13	EMJ21-405	Business Communication	3
14	UNW11-205	Indonesian Language	2
15	UNW11-207	Sports	1
16	ESP21-304	Introduction to Macro Economics	3
Sub Total			21

Semester 3			
17	EAK21-330	Intermediate Accounting 1	3
18	EAK21-331	Cost Accounting	3
19	EAK21-332	International Business	3
20	EAK21-334	Management Information Systems	3
21	EAK21-333	Taxation 2	3
22	EMJ21-301	Financial Management 1	3
23	UNW11-211	Pancasila	2
24	UNW11-213	Entrepreneurship	2
Sub Total			22
Semester 4			
25	EAK21-340	Intermediate Accounting 2	3
26	EAK21-341	Auditing 1	3
27	EAK21-346	Accounting Information Systems	3
28	EAK21-342	Corporate Governance and Business Ethics	3
29	EAK21-343	Public Sector Accounting	3
30	EAK21-346	Management Accounting	3
31	EAK21-344	Taxation Practicum	2
32	EAK21-347	Cost Accounting Practicum	2
Sub Total			22
Semester 5			
33	EAK21-350	Advanced Financial Accounting 1	3
34	EAK21-351	Financial Accounting Practicum	2
35	EAK21-352	Management Control Systems	3
36	EAK21-353	Auditing 2	3
37	EAK21-354	Governmental Accounting	3
38	EAK21-355	Accounting Research Methodology	3
39	EAK21-356	Money and Capital Market	3
40	EAK21-339	Indonesian Economy	3
Sub Total			22
Semester 6			
41	EAK21-360	Accounting theory	3
42	EAK21-361	Auditing Practicum	2
43	EAK21-362	Internal Audit	3
44	EAK21-363	Islamic Accounting	3
45		Electives	3
46		Electives	3
47	EMJ21-304	Organizational Behavior	3
Sub Total			20

Semester 7			
48	EAK21-370	Accounting Seminar	3
49	EAK21-313	Strategic Management	3
50		Electives	3
51	EAK21-313	Internship/Community work	3
Sub Total			12
Semester 8			
52	EAK21-380	Thesis	6

Table 6: Elective courses in BAP

6th Semester
Risk Management (elective)
Advanced Accounting 2 (elective)
Introduction to Forensic Accounting (elective)
Financial Statement Analysis (elective)
System Analysis & Design (elective)
Enterprise Resource Planning (ERP) (elective)
Strategic Management Accounting (elective)
Public Sector Financial Management (elective)
Public Sector Auditing (elective)
7th Semester
Principles of Asset & Business Valuation (elective)
Information System Audit (elective)
Business Information System Practicum (elective)
Tax Planning (elective)
Assets Valuation For Public Sector (elective)

Bachelor of Accounting Programme is the official name which is given by the Government of the Republic of Indonesia through the Ministry of Education and Culture. Then, it was formalized through the Operational Permit Decree by the Ministry of Education and Culture Number 106 / DIKTI / Kep / 1984, dated 21 August 1984. As the name implies, BAP focuses on scientific competence of accounting (cf. p. 37 self-evaluation report).

The curriculum structure in the Bachelor of Accounting Programme integrates theory and practice in it. In this case, several courses that explicitly contain practicum courses include:

Table 7: Practicum courses in BAP

No.	Practicum Practice Name /	The contents of the practicum / practice		Place / Location of Practicum Practice /
		Theoretical courses	Hours of Operation	
1.	Tax Practicum	Taxation 1 Taxation 2	42 hours / semester	FEB Laboratory
2.	Cost Accounting Practicum	Management accounting Cost accounting	42 hours / semester	FEB Laboratory
3.	Financial Accounting Practicum	Introduction of accounting Intermediate Accounting	42 hours / semester	FEB Laboratory
4.	Auditing Practicum	Auditing 1 Auditing 2	42 hours / semester	FEB Laboratory
5	Business Information Systems Practices	Accounting information system Management information System	42 hours / semester	FEB Laboratory

The theoretical subjects also contain some practical contents. Business Information Systems Practices course, for instance, teaches the students to have mastery on the business practices in the company. These courses provide not only practical knowledge but also experiences for the students such as the use of SAP in fundamental modules and financial accounting. UNDIP states that most of the lecturers in the BAP have practical experience in accounting and finance. This is proven by their professional certification, which expectedly to be obtained from the Indonesian Institute of Accountants, the Indonesian Association of Public Accountants, Certified Management Accountants (CMA), Association of Certified Fraud Examiners (ACFE), and Certified Risk Management (CRM).

Additionally, practical Field Work are lecture activities carried out outside the campus environment by making visits to companies or agencies to show students about applying the theory taught on campus into real activities. After carrying out this activity, students are required to make a report.

The curriculum structure also provides cross-disciplinary scientific content. Some of the courses offered, for example, are expected to provide a broader perspective in making decisions or solving problems. Thus, the students and graduates of the BAP have the opportunity to contribute in terms of jobs that require interdisciplinary knowledge and competence, not only in accounting but also in business, economics, social sciences, law or information systems. The following are examples of some courses that are not only oriented towards accounting alone, but provide a broader competency and multi-disciplinary point of view:

Table 8: Multi-disciplinary courses in BAP

Elements	Corporate Accounting Concentration
	Subjects
Economics	Introduction to Microeconomics, Introduction to Macroeconomics, Indonesian Economy, Financial Management, Capital Markets and Money Markets
Social / Law	Business and Corporate Law
Ethics	Religion, Pancasila, Citizenship, Basic Governance and Business Ethics
Business	Introduction to Management, Introduction to Business, Business Communication, Strategic Management, Risk Management, Organizational Behavior
Information systems	Accounting Information Systems, Management Information Systems, Enterprise Resource Planning, System Analysis and Design, Information System Practices
Public sector	Public Sector Accounting, Government Accounting
Research and data analytics	Business Statistics, Advanced Business Statistics £, Research Methodology, Big Data Analytics *
Miscellaneous	Sports

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With regard to the ethical aspects the course on Basic Governance and Business Ethics shall broaden the students' insight on the importance of ethics in business and law, moral behaviour, the principles of ethics, and the development of accountant's code of ethics. Furthermore, in the Management Accounting course, the ethical aspects of management accounting such as dysfunctional behaviour in budgeting, budgetary slack, and ethics for management accountants are also discussed in detail.

The programme follows two main approaches to provide students with logical competences and to enable them to conduct scientific research. The first approach is to provide courses that are specifically designed to shape competence in solving business or accounting problems using a scientific approach, such as accounting research methodology. After joining research methodology course, the students are expected to gain some learning outcomes such as having more comprehensive ability to develop new, original, tested, advanced, and useful knowledge by employing ontology, epistemology, and axiology. Further, it is also expected that the students are capable of finding or developing theories / conceptions / scientific ideas and contribute to the development and practice of science and / or technology in the field of accounting. Another objective is to improve students' proficiency in compiling and communicating scientific, technological or artistic social arguments to the public through various media on facts, concepts, principles or theories justified scientifically and in accordance with the academic ethics.

The second approach is to offer courses that inherently get accustomed students to use a scientific approach to solve problems. For example, in the Auditing course, students are also required to carry out mini research and solve several case studies appropriately. Likewise, research works in management accounting and business statistics courses require students to use a methodological approach to solve these problems.

The students are also provided with several tools to assist them in carrying out these scientific works. Business Statistics, for example, is one of the courses in which the students learn how to apply some useful software for research such as SPSS, EVIEWS or AMOS. In analysing

¹⁹ £ This course was in the 2017 curriculum, but it is no longer in the 2020 curriculum. * This course is in the 2020 curriculum.

data, students can use the software Arbutus to solve the problem in auditing and forensic investigation. The Systems, Applications and Products (SAP) software is also used to obtain better understanding on the business processes and solve related problems.

Master of Accounting Programme (MAP)

The curriculum is designed to help students acquire advanced professional skills and high ethical standards that meet global (international) demands. The curriculum aims at providing a foundation for management education and research. The curriculum structure offered by the MAP is grouped based on three competency elements, including: basic competencies, supporting competencies and other competencies for all offered specialisations:

1. Corporate Accounting Major

- a. Basic competency subjects, 18 credits (27 ECTS credits). It consists of various subjects, namely, financial accounting, accounting theory, strategic management accounting, accounting standards, accounting information systems and control, and business valuation.
- b. Supporting competency subjects, 15 credits (23 ECTS credits). This subject covers courses on the philosophy of science, research methodology, proposal seminars, sociology in accounting, and multivariate data analysis
- c. Other competency courses, 6 credits (9 ECTS credits). Tax planning, Risk Management, Corporate Governance and Business Ethics are courses falling into this classification.

2. Government Accounting Major

- a. Basic competency subjects, 18 credits (27 ECTS credits). It comprises Financial Accounting, Public Sector Accounting, Government Accounting Systems, Governmental Budgeting and Performance Evaluation, State Financial Auditing, Governance and State Financial Management.
- b. Supporting competency subjects, 15 credits (23 ECTS credits). It covers various subjects, which include The Philosophy of Science, Research Methodology, Seminar Proposals, Sociology in Accounting, and Multivariate Data Analysis.
- c. Other competency courses, 6 credits (9 ECTS credits). These courses include Governmental Tax Planning, Governmental Assets Management, and Administrative Law.

3. Forensic Accounting Concentration

- Basic competency courses, 18 credits (27 ECTS credits). It encompasses Financial Accounting, Forensic Accounting, Internal Control Systems, Economic and Cyber Crime Technology, Investigative Audit, Financial Statement Fraud
- b. Supporting competency subjects, 15 credits (23 ECTS credits). It contains The Philosophy of Science, Research Methodology, Seminar Proposals, Sociology in Accounting, and Multivariate Data Analysis
 - c. Other competency subjects, 6 credits (9 ECTS credits). These subjects are Tax Planning, Criminal Law, and Criminology.

Table 9: Curriculum Master of Accounting

Corporate Accounting		
Semester	Subject	Credit
I		12
EAK 22611	Accounting Theory	3
EAK 22612	Public Sector Accounting	3
EAK 22613	Forensic Accounting	3
EAK 22614	Philosophy of Science	3
II		12
EAK 22621	Strategic Management Accounting	3
EAK 22622	Study of Accounting Standards	3
EAK 22623	Accounting Information Systems and Control	3
EAK 22700	Research Methodology	3
III		15
EAK 22631	Business Analysis and Valuation	3
EAK 22632	Governance and Business Ethics	3
EAK 22633	Corporate Tax Planning*	3
EAK 22634	Corporate Risk Management*	3
EAK 22701	Research Proposal	3
EAK 22702	Multivariate Analysis and Sociology in Accounting	3
IV		6
EAK 22800	Thesis	6
* Optional	Total	45

Governmental Accounting		
Semester	Subject	Credit
I		12
EAK 22611	Accounting Theory	3
EAK 22612	Public Sector Accounting	3
EAK 22613	Forensic Accounting	3
EAK 22614	Philosophy of Science	3
II		12
EAK 22624	Governmental Accounting Systems	3
EAK 22625	Governmental Budgeting and Performance Evaluation	3
EAK 22626	Administrative Law	3
EAK 22700	Research Methodology	3
III		15
EAK 22635	State Financial Auditing	
EAK 22636	Governance and State Financial Management	3
EAK 22637	Governmental Assets Management*	3
EAK 22638	Governmental Tax Management*	3
EAK 22701	Research Proposal	3
EAK 22701	Multivariate Analysis and Sociology in Accounting	3
IV		6
	Thesis	6
*Optional	Total	45

Forensic Accounting		
Semester	Subject	Credit
I		12
EAK 22611	Accounting Theory	3
EAK 22612	Public Sector Accounting	3
EAK 22613	Forensic Accounting	3
EAK 22614	Philosophy of Science	3
II		12
EAK 22627	Internal Control Systems	3
EAK 22628	Economic and Technology Cyber Crime	3
EAK 22629	Criminal Law	3
EAK 22700	Research Methodology	3
III		15
EAK 22639	Investigative Audit	3
EAK 22640	Financial Statement Fraud	3
EAK 22641	Criminology*	3
EAK 22642	Corporate Tax Planning*	3
EAK 22701	Research Proposal	3
EAK 22701	Multivariate Analysis and Sociology in Accounting	3
IV		6
	Thesis	6
*Optional	Total	45

The name of the programme is determined based on the Decree of the Directorate of Higher Education, Ministry of Education and Culture Number 135 / Perguruan Tinggi / KEP / 1999. The name of the Master of Accounting Programme has described the field of accounting at the postgraduate level and accounting professionals, namely accountants (cf. p. 37 self-evaluation report).

In order to integrate theory and practice six of 26 permanent lecturers (23 %) are practitioners in accounting and business, such as Public Accounting Firms, Commissioners and Audit Committee Members, Risk Management Committee Members in several public companies. The involvement of lecturers in professional certification in accounting and auditing, such as Certified Public Accountant (CPA), Certified Management Accountant (CMA), Certified Forensic Accounting (CFrA) and Certified Fraud Examiner (CFE) promotes balanced integration between theories and practice. In addition, MAP also continuously invites practitioners as guest lecturers in learning activities to provide understanding regarding issues that occur in business practice. The involvement of practitioners in the learning process includes inviting professionals from various professional organisations such as the Institute of Indonesia Chartered Accountants (IAI), government agencies, Indonesian Supreme Audit (BPK), State Development Audit Agency (BPKP).

The curriculum has been designed based on accounting knowledge and skills, and it also meets interdisciplinary aspects such as economic, legal, social and cultural aspects. With the interdisciplinary curriculum, the graduates of the MAP are expected to have knowledge from various perspectives at the national and global levels.

Table 10: Interdisciplinary courses in MAP

Corporate Accounting Concentration	
	Subjects
Economic	Business Analysis and Valuation, Strategic Management Accounting, Corporate Risk Management, Accounting Information Systems and Control
Social/Law	Study of Accounting Standards, Corporate Tax Planning, Governance and Business Ethics
Cultural	Philosophy of Science, Sociology in Accounting
Governmental Accounting Concentration	
	Subjects
Economic	Governmental Accounting Systems, State Financial Auditing, Governmental Assets Management, Governmental Budgeting and Performance Evaluation
Social/Law	Public Sector Accounting, Administrative Law
Cultural	Philosophy of Science, Sociology in Accounting
Forensic Accounting Concentration	
	Subjects
Economic	Financial Statement Fraud, Internal Control Systems, Forensic Accounting, Investigative Audit, Economic and Technology Cyber Crime
Social/Law	Public Sector Accounting, Administrative Law, Criminal Law, Criminology
Cultural	Philosophy of Science, Sociology in Accounting

In terms of ethical aspects, the curriculum is designed to enable graduates to integrate and apply knowledge and expertise in organisational management globally, disseminate technology and demonstrate technical adaptability in decision making based on ethical standards. In the learning process, ethical aspects are represented by the courses and modules given in various subjects such as Governance and Business Ethics and the Philosophy of Science.

The profiles of graduates of the MAP range from the academics and researchers in accounting. Therefore, the MAP has designed its curriculum to prepare its graduates with high ethical competency in research methodology. The MAP provides research competence in the Research Methodology subject in the second semester, and Research Proposals and Multivariate in the third semester. In order to assist students in conducting research, the MAP actively sharpens students' knowledge with data analysis skills and research methodology. The provision of this competency is conducted through formal meetings and lectures as well as informal forums conducted by the MAP. Some additional workshops and in-house training have been carried out, for example, those related to structural equation modelling, multivariate data analysis, panel data analysis using several statistical software such as AMOS, LISREL, EViews.

Every student has to prepare a thesis as one of the requirements to complete his studies. The thesis has to be based upon review of related literatures or field study that is in-depth and must be thoroughly carried out in terms of research methodology under the guidance of the supervisor. The requirements for preparing a thesis are:

- a minimum of 24 credits
- a minimum GPA of 2.75
- passed the research methodology course

Students choose a research problem that is in accordance with the field of accounting and propose a research topic along with brief arguments regarding reason choosing the topic to

the programme manager. On the basis of the proposed topic, the programme manager appoints one or two supervisors.

Bachelor of Islamic Economics Programme (BIEP)

The Bachelor of Islamic Economics programme is named "Strata 1 Ekonomi Islam" (Bachelor) and the degree is S.E. (Bachelor of Economics). The degree is in accordance with the Decree of the Minister of Education and Culture of the Republic of Indonesia Number 29 / E / O / 2014 concerning the license to organize the Bachelor of Islamic Economics Programme at the Universitas Diponegoro (Cf. p. 37 self-evaluation report).

The curriculum of the study programme can be seen below:

Table 11: Curriculum of Bachelor of Islamic Economics

FIRST YEAR: FIRST SEMESTER

CODE	COURSE NAME	CREDITS
ESP21301	Introduction to Microeconomics Theory	3
ESP21304	Introduction to Macroeconomics Theory	3
EMG21300	Introduction to Management	3
EMG21400	Introduction to Business	3
EMG21310	Introduction to Accounting I	3
EAK21401	Mathematics for Economics I	3
UNW11201	Islamic Religious Education	2
UNW11206	Bahasa Indonesia	2
TOTAL CREDIT HOURS/SKS		22

FIRST YEAR: SECOND SEMESTER

CODE	COURSE NAME	CREDITS
ESP21302	Microeconomic Theory	3
ESP21305	Macroeconomic Theory	3
EIS21201	Introduction to Islamic Economics	3
EIS21402	Muamalah Fiqh I	3
EIS21302	Arabic I	3
ESP21403	Statistics for Economics I	3
EIS21204	Law of Islamic Business	3
UNM11207	Sport	1
TOTAL CREDIT HOURS/SKS		22

SECOND YEAR: THIRD SEMESTER

CODE	COURSE NAME	CREDITS
EIS21202	Islamic Microeconomic Theory	3
EIS21203	Islamic Macroeconomic Theory	3
EIS21404	Ushul Fiqh I	3
EIS21403	Muamalah Fiqh II	3
EIS21401	Al-Quran and Al-Hadith	3
EIS21303	Arabic II	3
ESP21404	Statistics for Economics II	3
UNW11209	Civic Education	2
TOTAL CREDIT HOURS/SKS		23

SECOND YEAR: FOURTH SEMESTER

CODE	COURSE NAME	CREDITS
EIS21405	Ushul Fiqh II	3
EIS21501	Islamic Philosophy	3
ESP21311	Development Economics	3
EIS21211	Management of Islamic Finance	3
ESP21407	Econometrics I	3
EAK21420	Financial Accounting	3
EAK21331	Cost Accounting	3
UNW11208	English	2
TOTAL CREDIT HOURS/SKS		23

THIRD YEAR: FIFTH SEMESTER

CODE	COURSE NAME	CREDITS
ESP21315	International Economics I	3
ESP21453	Institutional Economics	3
EIS21411	Islamic Research Methodology	3
EIS21412	Islamic Monetary Economics	3
EIS21413	Management of Islamic Financial Institutions	3
EIS21414	Shariah Accounting	3
EIS21415	Economics of Zakat and Waqf	3
UNW11211	Pancasila	2
TOTAL CREDIT HOURS/SKS		23

THIRD YEAR: SIXTH SEMESTER

CODE	COURSE NAME	CREDITS
ESP21339	Indonesian Economics	3
EIS21207	History of Islamic Economics Thought	3
EIS21216	Laboratory of Islamic Banking	3
EIS21232	Sharia Accounting Practice	3
TOTAL CREDIT HOURS/SKS		12

FOURTH YEAR: SEVENTH SEMESTER

CODE	COURSE NAME	CREDITS
UNW11212	Community Service	3
UNW11213	Entrepreneurship	2
TOTAL CREDIT HOURS/SKS		5

FOURTH YEAR: EIGHTH SEMESTER

CODE	COURSE NAME	CREDITS
EIS21591	Thesis	6
TOTAL CREDIT HOURS/SKS		6

The Bachelor of Islamic Economics Programme has run twelve elective courses in the last three years. These elective courses are offered in the sixth semester and seventh semester.

Table 12: Elective Courses in BIEP

SEMESTER	CODE	COURSE NAME	CREDITS
VI	EIS21501	Islamic Institutional Economics	3
	EIS21502	Islamic Development Economics	3
	EIS21511	Islamic Capital Market And Investment	3
	EIS21512	Islamic Management of Human Resources	3
	EIS21520	Auditing I	3
	EAK21343	Public Sector Accounting	3
VII	EIS21503	Islamic Project and Business Evaluation	3
	EIS21504	Seminar of Islamic Economics	3
	EIS21513	Islamic Strategic Management	3
	EIS21514	Seminar of Islamic Management	3
	EAK21463	Financial Statement Analysis	3
	EIS21534	Seminar of Sharia Accounting	3

The programme curriculum should promote both theoretical and practical skills. The integration of theory and practice is manifested as follows:

Table 13: Practical courses in BIEP

No.	Skills	Practical Objectives	Sample of Courses
1.	Observation, implementation, and character based on Sharia Compliance	Become a reliable communicator in the dissemination of Islamic economic and business principles, concepts and methods	Introduction to Islamic Economics, Introduction to Business, Muamalah Fiqh I & II, Ushul Fiqh I & II Seminar of Islamic Economics, Seminar of Islamic Management, Seminar of Sharia Accounting, Entrepreneurship
2.	Research skills	Able to carry out research based on Islamic economics and business	Islamic Research Methodology, Economic Mathematics for Economics, Statistics for economics, Econometrics
3.	Governance management skills	Understand and apply the principles, concepts and methods of Islamic economics and business	Law of Islamic Business, Sharia Accounting, Islamic Institutional Economics, Islamic Management of Human Resources, Laboratory of Islamic Banking
4.	Human Relationship Skills	Become an honest, integrated, independent person in accordance to the values of the Qur'an and Sunnah	Islamic Management of Human Resources, Introduction to Management, Muamalah Fiqh I & II, Ushul Fiqh I II, Economics of Zakat and Waqf

Practical Field Work are lecture activities carried out outside the campus environment by making visits to companies or agencies to show students about applying the theory taught on campus into real activities. Field Work Lectures are compulsory for all Diponegoro University

Faculty of Economics students who have passed all functional courses. After carrying out this activity, students are required to make a report.

According to UNDIP, the students are expected to be able to sharpen their interdisciplinary thinking, meaning they master knowledge from various perspectives at the national and international levels (cf. p. 41 self-evaluation report). Interdisciplinary thinking is reflected in compulsory interdisciplinary subjects such as:

Table 14: Interdisciplinary courses in BIEP

No.	Elements	Subjects
1.	Philosophy	Islamic Philosophy, History of Islamic Economics Thought
2.	Business	Introduction to Business, Entrepreneurship, Islamic Business Law
3.	Law	Islamic Business Law, Ushl Fikih I, Ushl Fikih II, Fiqh Muamalah I, Fiqh Muamalah II
4.	Management	Introduction to Management, Management of Islamic Financial Institutions, Islamic Management of Human Resources
5.	Accounting	Introduction to Accounting, Financial Accounting, Cost Accounting, Sharia Accounting
6.	Social	Economics of Zakat and Waqf, Islamic Development Economics, Introduction of Islamic Economics

The identification and reflection of ethical aspects are promoted in several courses like “Modul introduction to business” where the environment, business ethics, and corporate social responsibility are discussed or in Entrepreneurship where business ethics and social responsibility in business are addressed. Moreover, students can choose electives where for example the basics of Islamic ethics, the Islamic ethical axiom framework or the relevance and relationship of social capital theory and economic jurisprudence and Islamic Economic Ethics are broached.

The Bachelor of Islamic Economics Programme regularly provides training and development activities based on methodological and research skills as well as data management using analytical tools, which are applied in an applicable way to help students during their thesis research. Specific activities include research methodology training, scientific writing training, journal writing training, analysis tools training, and data analysis tool software such as: Microsoft Office, Eviews, AMOS, Fuzzy, STATA, SPSS. The implementation of activity which held by the Bachelor of Islamic Economics Programme is assisted by the technical assistance from the Islamic Economics Student Association (HMEI) and Computer Development Unit.

Bachelor of Business Administration Programme (BBAP)

The official name of BBAP "Strata 1 Administrasi Bisnis" (Bachelor), and the students have a title of SAB (Bachelor of Business Administration). The degree is in accordance with the content of the curriculum and programme objectives as stipulated in the Decree of the Indonesian Business Administration Science Association regarding the core curriculum of the BBAP at the undergraduate level. It has been regulated in the Decree of the Minister of Research, Technology and Higher Education of the Republic of Indonesia Number 257.M.KPT. 2017 (cf. p. 37 self-evaluation report).

The curriculum is developed as the effort to produce graduates who can develop their career as Entrepreneurs, Business operators, Instructors both at the national and international levels. This programme aims to emphasize the learning process by providing theoretical and practical skills regarding good corporate governance based on the ethics of business organisations. The curriculum content is divided into: national compulsory, university compulsory, faculty compulsory, association compulsory and compulsory / choice areas of interest (based on areas of interest). The specialization in the BBAP is in writing a thesis proposal to be presented in seminars.

Table 15: Curriculum Bachelor of Business Administration

1st Semester

No	KM Code	Subject	Credits	Level
1	UNW00003	Civic Education	2	University
2	UNW00005	Sports	1	University
3	SFA21300	Introduction to Politics	3	Faculty
4	SFA21301	Introduction to Social Science	3	Faculty
5	SFA21302	Introduction to Economic Science	3	Faculty
6	SFA21303	Introduction to Management	3	Faculty
7	SAB21300	Theory of Organization & Administration	3	Association
8	SAB21301	Introduction to Business Administration	3	Association
TOTAL			21	

2nd Semester

No	KM Code	Subject	Credits	Level
1	UNW00001	Religious Education	2	University
2	UNW00002	Pancasila	2	University
3	UNW00004	Indonesian Language	2	University
4	UNW00006	English	2	University
5	SFA21304	Statistics (Business)	3	Faculty
6	SAB21302	Basic Accounting	3	Association
7	SAB21303	Marketing Management	3	Association
8	SAB21304	Operations Management	3	Association
9	SAB21305	Budgeting	3	Study Program
TOTAL			23	

3rd Semester

No	KM Code	Subject	Credits	Level
1	UNW00007	Entrepreneurship	2	University
2	SAB21306	Business Law	2	Association
3	SAB21307	Business Finance	3	Association
4	SAB21308	Human Resource Management	3	Association
5	SAB21309	Taxation	3	Association
6	SAB21310	Consumer Behavior	3	Study Program
7	SAB21311	Business Organization and Management	3	Study Program
8	SAB21312	Environmental Management	3	Study Program
TOTAL			22	

4th Semester

No	KM Code	Subject	Credits	Level
1	SAB21313	Risk Management	3	Study Program
2	SAB21314	Industrial Sociology	2	Association
3	SAB21315	Introduction to Corporate Governance	3	Association
4	SAB21316	Business Leadership	3	Association
5	SAB21317	Business Performance Analysis	3	Association

6	SAB21318	Business Communication	3	Association
7	SAB21319	Investment & Portfolio	3	Study Program
8	SAB21320	Banking Management	3	Study Program
TOTAL			23	

Optional Courses (1 Course Max)

No		Subject	Credits	Level
1	SAB21334	Computerized Accounting	3	Elective
2	SAB21335	Creative Industry and Tourism	3	Elective
3	SAB21336	Secretarial	2	Elective

5th Semester

No	KM Code	Subject	Credits	Level
1	SAB21321	Management Accounting	3	Association
2	SAB21322	Business Research Methods	3	Association
3	SAB21323	Management Information System	3	Study Program
4	SAB21324	Market Analysis and Business Intelligence (Business Model)	3	Study Program
5	SAB21325	Retail & Supply Chain Management	3	Study Program
6	SAB21326	Internship	2	Study Program
TOTAL			17	

Elective Courses for 5th Semester

No	KM Code	Subject	Credits	Level
1	SAB21341	Selling and Sales Management	3	Elective
2	SAB21337	Digital Marketing & E-Commerce	3	Elective
3	SAB21338	Internal Audit	3	Elective
4	SAB21339	Business Computing	2	Elective
5	SAB21340	Project Management	3	Elective

6th Semester

No	KM Code	Subject	Credits	Level
1	SAB21327	International Business	3	Association
2	SAB21328	Strategic Management	3	Association
3	SAB21329	Knowledge & Innovation Management	3	Association
4	SAB21330	Business Ethics	2	Association
5	SAB21331	Business Feasibility Analysis	3	Association
6	SAB21332	Business Operation Research	3	Association
7	SAB21333	Seminar of Thesis Proposal	3	Study Program
TOTAL			20	

Electives Courses for the 6th Semester

No	KM Code	Subject	Credits	Level
1	SAB21342	SMEs Management	3	Elective
2	SAB21343	Industrial and Services Management	3	Elective

7th Semester

No	KM Code	Subject	Credits	Level
1	MWU 211	KKN (Community Service Program)	3	University
TOTAL			3	

8th Semester

No	KM Code	Subject	Credits	Level
1	SPB 511	Thesis	6	University
TOTAL			6	

Business Practice (or Internship) is a course for the student which is equivalent to 3 credits taken by carrying out practical work on business entities for two months related to the field of business administration. The internship is carried out in the fifth semester, usually during the free lecture time. The exact time of the internship will be determined independently by the students, as long as it does not interfere with face-to-face lectures (if it is carried out during the lecture period).

Participants in Business Practices are required to meet the following requirements:

a. Students who will carry out the Internship have taken a minimum of 80 credits.

- b. Students who have participated in the Business Practices briefing held by the Management of the Business Administration Study Programme.
- c. Students who have obtained an internship supervisor appointed by the Business Administration Manager.
- d. Students who will carry out the internship shall compile a proposal for an internship under the guidance of the supervisor and it is agreed by the study programme and the intended company.
- e. Students are required to prepare the internship final report and daily activity reports.

The integration of theory and practice is presented in the table below:

Table 16: Practical skills in BBAP

No.	Skills	Practical Objectives	Sample of Courses
1	Self-awareness and character building skills	Having a caring, open, sensitive and socially ethical attitude, which is important in the field of business.	Introduction to Social Sciences, Business Communication, Business Ethics, Environmental Management
2	Research skills	Able to answer problems critically and conduct scientific research ethically	Business Research Methodology, Business Statistics, Business Feasibility Analysis, Business Performance Analysis
3	Governance management skills	Capable and skilled in the process of business strategy decision making	Strategic Management, Introduction to Corporate Governance, Business Law, Business Finance
4	Human Relationship Skills	Skilled in interpersonal relationships, respect, empathy and the implementation of persuasion theory in conflict resolution	Human Resource Management, Introduction to Business Administration, Consumer Behavior

The interdisciplinary thinking is reflected in the intracurricular and extracurricular activities. The compulsory activities at the University level include Student Orientation, Student Creativity Programme, Community Service Programme, and Field Studies. The integration of theory and practice as described above requires interdisciplinary thinking as well.

The interdisciplinary courses of the study programme are presented in the table below:

Table 17: Interdisciplinary courses in BBAP

No.	Interdisciplinary	Courses
1	Technology	Management Information Systems , Digital Marketing & E-Commerce , Market Analysis and Business Intelligence , Computer Accounting
2	Law	Business Law
3	Political	Introduction to Political Science
4	Social	Introduction to Social Sciences
5	Environment	Environmental Management
6	Economy	Introduction to Economics
7	Communication	Business communication
8	Accounting	Basic Accounting, Management Accounting, Business Accounting
9	Research and Statistical Data	Business Research Methods , Business Operations Research , Statistics (Business)
10	Ethics	Business Ethics

The ethical aspects are communicated to students in a structured and integrative manner, for example for scientific ethics of Academic Regulations, Business Ethics courses and Academic Writing Skills training. At the study programme level, this ethical aspect is implemented in teaching, research and community service. These activities ensure that the ethical aspects are well adhered to by the lecturers, students and graduates of the BBAP.

Scientific practice can be vividly observed from the interactions between students and lecturers inside and outside the classroom, for example, teaching assistants, research assistants and competitions. The study programme has also developed courses based on methodological and research abilities, so the students can apply the knowledge they have learnt in an applicative manner in thesis research like Statistics (Business), Business Research Methods and Seminar of Thesis Proposal.

For all study programmes

In general, the examinations consist of two types, namely mid-semester exam and final exam. The types of examinations adjusted for the contents of the course can be: written exams, oral exams, writing papers, practice (doing / practicing certain skills), projects (doing certain jobs and producing products). Both mid-semester and final exams are scheduled strictly according to the academic calendar set by the University.

According to UNDIP, the assessments of competencies act as an integral part of ensuring that students have met the expected learning outcomes as stated in the course syllabus. This is performed to ensure that the evaluation has been properly carried out to ascertain whether the students have achieved learning outcomes. In doing so, the study programme uses two approaches: control process and output control. The control process is brought into effect by ensuring that the students have participated the lecture process well; therefore, the evaluation can be carried out accurately. In this case, the presence of students is also an important element in assessing their performance. Students who do not meet the minimum 75 % attendances are not allowed to take the final semester exams.

For all Bachelor programmes

Undergraduate students are required to participate in the Community Service Programme (KKN) that provides opportunities for students to be involved in projects relevant to the needs of the general public. Activities are carried out outside the campus together with the community (both in rural and urban areas). Activities are guided by supervisors, village heads, and sub-district heads in the area. The requirements for KKN participants are students who have passed the course and have accumulated cumulative credits of at least 100 credits. Students are able to experience the life around the communities and to identify the needs in the society that can be fulfilled through the programme. The students are required to prepare a final report regarding, for example, their observations in the field.

For all study programmes

The final thesis is written based on independent research, which a student has conducted under two supervisors or collaborative research. Thesis writing guidelines can be accessed online on the faculty website. The Thesis Writing Book serves as a guide for students in preparing the thesis. Students receive their bachelor's degree at the "Yudisium" (pre-Graduation) ceremony, after passing all courses, taking the turnitin test, passing the TOEFL with scores of 450, submitting a thesis report, and publishing a research article.

The students must defend their thesis in front of three examiners. The assessment rubric includes writing skills, presentation, scientific understanding, thesis understanding, and related knowledge. The thesis defence serves as the final test for students to provide an assurance that students are able to have scientific contributions. The procedures, criteria and rules for this thesis defence are documented in the thesis manual which is disseminated to all students. The thesis defence follows the schedule set by the thesis supervisor together with the students.

Appraisal:

All programmes

With regard to the qualification objectives of the study programmes, the panel observed that these are formulated very broadly and generally (see chapter 1). In contrast, the curricula of the BAP and MAP programmes in particular are very specific and have a narrow focus. For example, the Master of Accounting Programme focuses specifically on content such as audits, public accounting and financial accounting and less on topics dealing with financial management. However, the specific focus of the study programmes should also be reflected in the qualification objectives. This also applies to the BBAP and BIEP study programmes. Although BIEP shows a clear field of competences, the learning outcome and the connection to the structure of the programme is not obvious at first glance. The interviews with the programme management as well as with the students and graduates showed that the contents taught fulfil the requirements of the job market. In addition, optional electives enable students to acquire additional competences and skills. Therefore the panel strongly **recommends** that the qualification objectives be formulated more specifically in order to reflect the content focus of the study programmes more adequately. In this way, a clear profile of the content of the degree programmes can be communicated.

Bachelor of Accounting Programme

The degree and programme name correspond to the contents of the curriculum and the programme objectives. There is also evidence that the programme qualifies for interdisciplinary thinking. The panel sees ethical aspects as an integral part of the study programme. The panel

particularly emphasises the course "Accounting Fraud Analysis" as unique and welcomes the fact that this topic has been included as a separate course in the curriculum.

Master of Accounting Programme

The degree and programme name correspond to the contents of the curriculum and the programme objectives. There is also evidence that the programme qualifies for interdisciplinary thinking. In terms of ethical aspects, the panel sees the need to integrate them more strongly. Ethical elements are integrated into the curriculum through specific courses, but some of these are only represented as electives. The panel therefore **recommends** exposing students to ethical topics more systematically and integrating them more strongly into the curriculum.

Bachelor of Islamic Economic Programme

The degree and programme name correspond to the contents of the curriculum and the programme objectives. The curriculum includes social aspects such as well as topics from law, so that from the panel's point of view the study programme puts an emphasis on preparing the students for an occupation requiring trans- or interdisciplinary knowledge. The panel also welcomes the identification and reflection of ethical aspects which are strongly promoted and considered as an integral part of the study programme's qualification objectives. In this way, the ethical aspects can be found like a red thread throughout the entire course of study.

Bachelor of Business Administration Programme

The panel is aware that the names of the study programmes are given by the Government of Republic Indonesia and are therefore highly regulated. However, as the HEIs have the flexibility to determine most of the content of the curriculum, the panel would first like to note that the focus of this programme is strongly on leadership and human resources and that the programme name is therefore not ideal. The panel also noted that the programme is taught at the Faculty of Social and Political Science and not at the Faculty of Economics and Business. UNDIP explains this by saying that the learning achievements and contents of this study programme are to be assigned to social science and are therefore better placed in terms of content in the Faculty of Social and Political Science, which the Ministry of Education also approved. However, the panel would like to point out with regard to the programme designation and the focus on social science that this study programme addresses a different scientific community than is usually the case and that the designation could therefore lead to false expectations on the part of students and the working world. The panel therefore **recommends** that the content and the programme name be better aligned.

In terms of interdisciplinary thinking, various elements of social and political science are integrated in the curriculum. In order to make optimal use of the synergy, these various elements could be used integrational and linked thematically more strongly within a course. Ethical implications are appropriately communicated. The course "Business ethics", which takes place in the sixth semester, could, in the view of the panel, also be addressed in an earlier semester.

All programmes

In terms of practical examples, case studies are used to analyse real-world examples and guest lecturers from the field are regularly invited. In the panel's opinion, the internship may

be integrated even more systematically into the curricula so that the opportunity is taken to maximise the connection between theory and practice.

Students acquire methodological competences and are enabled to do scientific work on the required level. The panel welcomes that those methodological competences and scientific practice are thoroughly trained. Students are equipped with the necessary skills for research-oriented work. There are very strict requirements which are highlighted in the thesis guidelines. The requirements are in accordance with the desired qualification level.

All exams, as they are defined for the modules, are suited in format and content to ascertain the intended learning outcomes. The students prove, especially in their thesis, their ability to do scientific work and the achievement of the study programmes' qualification objectives. The final theses are evaluated based on previously published and coherently applied rules, and procedures. The students prove, especially in their thesis, their ability to do scientific work and the achievement of the study programmes' qualification objectives.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.1	Contents			X		
3.1.1*	Logic and conceptual coherence (Asterisk Criterion)			X		
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3*	Integration of theory and practice (Asterisk Criterion)			X		
3.1.4	Interdisciplinary thinking		BIEP	BBAP BAP MAP		
3.1.5	Ethical aspects		BIEP BAP	BBAP MAP		
3.1.6*	Methods and scientific practice (Asterisk Criterion)			X		
3.1.7*	Examination and final thesis (Asterisk Criterion)			X		

3.2 Structure

	Bachelor of Accounting Programme (BAP)	Master of Accounting Programme (MAP)	Bachelor of Islamic Economics Programme (BIEP)	BBAP
Projected study time	8 semesters	4 semesters	8 semesters	8 semesters
Number of Credit Points (CP)	147 SKS credits equals to 235 ECTS credits	45 SKS credits equals to 67 ECTS credits	148 SKS credits equals to 235 ECTS credits	144 SKS credits equals to 230 ECTS credits
Study Workload per CP	1 ECTS credits = 25 hours	1 ECTS credits = 25 hours	1 ECTS credits = 25 Hours	1 ECTS credits = 25 Hours
Number of modules	52 courses	15 courses	47 compulsory courses/ 3 electives courses	43 courses
Time required for processing the final thesis and awarded CP	6 months 6 SKS credits	6 months 6 SKS credits	6 months 6 SKS credits	6 months 6 SKS credits
Number of contact hours	Number of CP x Study Workload per CP 235 ECTS credits x 25 = 5,875 hours	Number of CP x Study Workload per CP 67 ECTS credits x 25 = 1,675 hours	Number of CP x Study Workload per CP 235 ECTS credits x 25 = 5,875 hours	Number of CP x Study Workload per CP 230 ECTS credits x 25 = 5,750 hours

One credit refers to the students' workload in academic activities comprising: 50 minutes of face-to-face lectures, 60 minutes of structured academic activities, and 60 minutes of independent study activities. 1 credit = 170 minutes x 14 weeks = 2,380 minutes (39.7 hours) - 1 ECTS credits = 25 hours. Thus, the credit equivalence is: $39.7 / 25 = 1.6$ ECTS credits.

The student evaluation process is given a score of 100, then at the end of the semester, the cumulative average scores of students are converted into letter grades. The grades are set on a rating scale of 4.00 points. The letter grades and their equivalent grades are given below:

Table 18: Grade Table

Grade Range	Grade in Letters	Grade Points
≥ 80	A	4.00
70 – 79,99	B	3.00
60 – 69,99	C	2.00
51 – 59,99	D	1.00
≤ 50,99	E	0.00

Grades A, B and C are various levels of "Pass" status with no condition for a successful score. The students are required to minimum grade of 'B' to pass the final project / thesis. The

students with D, C, B grades are permitted to improve their grades through regular or remedial semester in the current semester, and the grades used are the best ones.

The implementation of learning activities is regulated in the Academic Guidelines. They must be prepared based on the regulations which both Government and University have established. The regulations governing the assessment and evaluation of learning outcomes are regulated in the Decree of the Minister of National Education of the Republic of Indonesia 232 / U / 2000 and the Academic Regulation in the Education Sector of Diponegoro University. The academic performance appraisal standards are documented in the Academic Guidance Book. In the academic manual a grading system mechanism has been established. This manual also explicates information such as the minimum number of attendance that the students must meet as a requirement to take exams, procedures for conducting mid-semester and final-semester exams as well as procedures for implementing and assessing thesis exams.

The possible assessment methods include: (1) lecturer assignments related to certain topics, (2) quizzes to detect students' readiness and / or understanding of specific learning outcomes (CP), (3) work reports from practicum activities, (4) seminars on a specific topic, where students present and discuss with other students, (6) practical examinations, (7) midterm and final semester exams. The courses use combined-methods of evaluations, such as exams, assignments, active in-class activities, and projects practice. All assessment methods are specified in the course syllabus, which is distributed or made available to all students at the start of each semester. At the end of each semester, the students are also asked to fill out courses and a lecturer evaluation survey. The changes and improvements to the curriculum are undergone based on the results of these evaluations.

In the Bachelor programmes each semester students take 21 to a maximum of 24 SKS credits (equivalent to ca. 33 to ca. 38 ECTS credits or if controlled to hours equivalent to 840-960 hours per semester). In the Master programme each student is allowed to take 4-5 courses from the first semester to third semester, and only take a thesis in the fourth semester. In terms of learning activities, the MAP has also established a policy that the lecture meetings in one day is scheduled to be conducted at three times maximum, namely at 07.30 AM, 10.00 AM and 13.00 PM with a duration for each meeting of 150 minutes. It is expected that the maximum duration of each meeting is useful to reduce the burden or overload of the lecturers and the students.

Each student has an academic advisor who provides assistance for the students to solve academic problems and ensure them to complete their studies successfully at the right time. Each academic supervisor carries out the academic guidance process, in accordance with the Academic Guidebook of the Faculty of Economics and Business. The academic advisors provide guidance at least four times each semester, and this guidance is needed at the signing of Study Plan Form (KRS), change / cancellation / replacement of KRS, after mid-semester exams and taking KHS (Study Result Report).

UNDIP treats students with disability based on the Rector Regulation no. 3/2016 r.e. Services for Students with Disabilities at Universitas Diponegoro. At the study programme level, the formal standards/requirements in teaching and learning process, thesis supervision, including examinations procedure will be adjusted to the needs of students with disability so that they can study without considerable obstacles and complete their studies timely. For students with

less privileged families, or sick or deceased parents, the programme offers assistance in the form of reducing or postponing the UKT (Single Tuition Fee). For example, immigration assistance is also provided to foreign students through the International Office. In addition, psychological or non-academic assistance is also provided through the Diponegoro University National Hospital (RSND) and the Academic Administration and Student Affairs Bureau (BAAK).

UNDIP provides equal opportunities for all students regardless of their socio-economic background, gender, ethnicity, religion, and physical ability. UNDIP's Academic Policy states that study programmes should not limit access to student admissions for applicants with diverse backgrounds. Special consideration and treatment is given for students with special conditions, for example for students with a mental disability or with a tendency to depression. UNDIP facilitates examinations for students with special needs, e.g. students with a visual impairment can take an oral instead of a written test and in sports courses, practical exams can be replaced with written exams or oral tests. Students are allowed to use their specific equipment helping them with their disabilities, and UNDIP also provides a Disability Room to accommodate students with special needs. Further, UNDIP offers the Bidik Misi programme for students from economically disadvantaged groups.

Appraisal:

The programmes' structure supports the implementation of the curriculum. It consists of courses and assigns credits per course based on the necessary student workload. Practical components are designed and integrated in such a way that credits can be acquired. Rector's and Faculty regulations give descriptions on programme elements.

In terms of transparency, however, the panel is critical of the fact that the language level for some courses taught in English is not defined in the course descriptions and therefore it is not clear what level of competence students need to have in order to successfully complete the course. Based on this, the panel **recommends** that the language competence levels required for the individual courses be listed in the course descriptions under "Prerequisites" for all study programmes including IUP programmes. Based on this, the panel further recommends for the study programmes **Bachelor of Accounting** and **Bachelor of Business Administration** that the course descriptions be listed separately for IUP and non-IUP in order to guarantee transparency, especially for international students.

There are legally binding study and exam regulations which contain all necessary rules and procedures and take into account, where applicable, national requirements. The study programme is designed so that students can study for a certain time at other HEIs or do internships without any extension of their overall study time. For example, in the interviews with students, examples were given where students went to a foreign HEI that used a different grading system and this was converted and credited by UNDIP without any difficulties. However, a Diploma Supplement is only handed out for the Bachelor's programmes, so the panel recommends the following condition for the **Master of Accounting**:

- The University provides a Diploma Supplement to the graduates including a description of the national (higher) education system and an ECTS credits grading table.

In its statement on the report UNDIP informed the panel that there is no national regulation that obligates postgraduate (graduate) programmes to issue Diploma Supplement to the graduates. However, the panel recommends such a tool as it would promote students'

academic mobility and contribute to promoting the transparency and mutual trust in higher education.

In terms of the feasibility of the study programme's workload, the real workload was considered appropriate in the discussions with students and alumni. The drop-out rate also does not indicate that the students' workload is too high. Since, according to the HEI, the actual workload of the students is only asked informally, it is difficult to track the actual workload of the students for the thesis as well as for all other courses. Therefore, the panel imposes a condition with regard to the evaluation of the workload (see chapter 5).

A clearly defined examination structure of mid-term and final examinations ensures an adequate number and frequency of examinations and there are appropriate support services as well as a very good student support structure by the faculty. UNDIP ensures gender equality and non-discrimination. Students with disabilities are provided with affirmative actions throughout the programme and examinations.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.2	Structure					
3.2.1*	Modular structure of the study programme (Asterisk Criterion)			X		
3.2.2*	Study and exam regulations (Asterisk Criterion)			BAP, BBAP, BIEP	condition MAP	
3.2.3*	Feasibility of study workload (Asterisk Criterion)			X		
3.2.4	Equality of opportunity			X		

3.3 Didactical concept

In the teaching process, specific methods and scientific practices are incorporate:

- The application of learning strategies through student-centred based learning requires active participation of students during the learning process, such as discussions, simulations, practices, and case studies.
- The application of the experience-based learning approach encourages students to apply their competencies, capabilities and knowledge for practical purposes such as: internships, teaching assistants, research assistants / community service conducted by lecturers or developing thesis research from a part of the research project they have participated in.

The faculty demands the design of a variety of interactive teaching methods and innovative ways to achieve the objective and in accordance with the qualifications of the study programmes. The methods used include

- Case studies or practice methods to improve critical thinking and decision making
- In-class presentations that allow students to sharpen their skills in preparation and delivery of related topics
- Brainstorming that allows students to develop problem identification as well as to propose appropriate and innovative solutions

- Group projects: Students learn to work together and collaborate in a team, and learn how to distribute tasks and responsibilities in a fair way.
- Discussion that measures the level of students' understanding of the topics discussed.

The learning materials can be accessed digitally by students who live in various regions through MS Teams or Course Online. The e-learning system used is relatively easy and not complicated, so the ease in operating the system encourages students to involve in the independent learning process.

The content of the lecture material is regularly reviewed at least once a year during a learning process evaluation workshop.

Bachelor of Accounting Programme (BAP)

The study programme regularly invites guest lecturers to broaden students' insights. These guest lecturers are academics and practitioners, and share relevant knowledge and experience for further qualification of the students. These materials can be both theoretical and practical insights in e.g. Auditing, Information System, Financial Accounting, and Accounting Research. The guest lecturers are both academicians and practitioners who work in reputable companies. Currently, the study programme has guest lecturers from the University of Malaya (Malaysia) who teach Accounting Information System course (cf. p. 54 self-evaluation report). Other guest lectures came, for example, from the University of Auckland (Australiat) London School of Economics (Great Britain), Hong Kong Polytechnic University (Hong Kong), Linneaus University (Sweden), University of Wyoming (USA) or Universita Di Milano, Bicocca (Italy).

Master of Accounting Programme (MAP)

MAP invites guest lecturers from accounting practitioners and visiting professors to share the latest updates on business issues and trends related to accounting. This promotes students' better understanding on the recent business practices, which will be useful to develop their careers in the future. The MAP regularly (every semester) invites two guest lecturers from accounting practitioners and holds four workshops and seminars with speakers from various industrial fields (cf. p. 56 self-evaluation report). Other guest lectures came, for example, from La Trobe University (Australia), Tunghai University (Taiwan), Linneaus University (Sweden), Saxion University (Netherlands), University of Wolongong (Australia), UCLA Anderson School of Management (USA), Technische Universitaet Hamburg-Harburg (Germany) or Universite Paris-Sorbonne-Paris IV (France).

The MAP does not hire lecturing tutors in the learning process. Lecturers have full responsibility to perform all learning activities.

Bachelor of Islamic Economics Programme (BIEP)

The Faculty of Economics and Business and the Bachelor of Islamic Economics Programme also invite guest lecturers, practitioners, and experts from Indonesia and abroad, such as from University of Sorbonne (France), Tazkia Institute (Indonesia), Tunghai University (Taiwan), Kuala Lumpur Business School (Malaysia), Hong Kong Polytechnic University (Hong Kong), Saxion University of Applied Sciences (Netherlands) or Uniti Asia Trading (Malaysia).

Bachelor of Business Administration Programme (BBAP)

Guest lecturers are regularly involved in this programme. Each department proposes one invited professor / scholar. In general, guest lectures can be divided into two groups (Cf. p. 59 self-evaluation report):

- National - Professors / scholars / practitioners who are invited and selected based on the expertise of various jobs such as Branch Managers, Entrepreneurs, Lecturers, Directors
- International - an invited guest lecturer from overseas universities regularly using the faculty scheme (inbound mobility) or the IO (International Office) scheme. Many professors from universities contribute as guest lecturers. The guest lecturers came, for example, from the University de Santiago de Compostela (Spain) University Sain Malaysia (Malaysia), University of Florida (USA), Nanyang technology University (Singapore), Royal Netherlands Institute of Southeast Asian and Caribbean Studies (The Netherlands) or RMIT University (Australia)

For all Bachelor programmes

Regarding lecturing tutors, the study programmes open the recruitment process for student assistants in order to obtain competent assistants to teach other students / juniors. Assistance activities are effectuated on regular basis with supervision from lecturers who are subjected to the course and programme managers. The schedule of assistance activities is determined based on an agreement between the tutor and students. In assistance programme for certain courses, several tutors are obliged to teach a particular subject for each class. This activity should help students to improve their understanding and competence in a subject. As a result, the achievement of the learning outcomes from assistance activities will be more optimal compared to those classes without assistance. These activities assist students in doing their assignments, providing exercises, and preparing for midterm and final exams.

Appraisal:

All programmes

The panel rates the quality of the didactical concept of the study programme that is described, as plausible, and oriented towards the programme objectives. It allows for the application of different teaching and learning methods, such as, for instance, case studies or practical projects. From the panel's point of view, group work could be integrated even more as a learning method.

The accompanying course materials are oriented towards the intended learning outcomes. During the digital assessment, the panel learned in the interviews with the lecturers that the materials are constantly updated by them.

Guest lecturers are invited and contribute to the students' qualification process with their special experience. The panel noted that many guest lecturers are invited and would like to note that UNDIP could consider integrating guest lecturers more systematically into the didactic concept of the study programmes so that the full potential of each programme can be realised.

The Bachelor programmes

The panel welcomes the fact that a large number of lecturing tutors are employed in the Bachelor programmes to support students in their learning process.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.3	Didactical concept				
3.3.1*	Logic and plausibility of the didactical concept (Asterisk Criterion)		X		
3.3.2*	Course materials (Asterisk Criterion)		X		
3.3.3	Guest lecturers		X		
3.3.4	Lecturing tutors		BBAP, BIEP, BAP		MAP

3.4 Internationality

Bachelor of Accounting Programme (BAP)

According to UNDIP, the curriculum's content has already adhered to international content given that the curriculum of the Bachelor of Accounting Programme must refer to the International Education Standard (IES) for prospective accountants set by the International Federation of Accountants (IFAC). International Accounting Standards (IFRS) and International Standards on Auditing (ISA) are the subjects taught in financial accounting and auditing courses. Content focusing on intercultural relations is integrated in subjects as Civics, Organizational Behaviour, and community service (KKN). In addition, the BAP also has an International Undergraduate Programme through which the students are required to gain international exposure in the form of a Double Degree or stays abroad at partner universities or by taking a summer courses abroad. The regular programme has three courses in English (English, Accounting Research Methodology and Accounting Seminar). All courses of the international programme, including the delivery of course materials and literature are in English (100 %). As for the core courses that use the materials and literature in English languages are almost 90 %.

In addition, the study programme also accepts international student exchange. The study programme promotes it through websites and educational exhibitions as well as promotions by the University, which also provides scholarships for international students. However, there are currently none international students studying in the programme.

To increase the internationalisation of the teaching staff, the study programme initiates visiting professors from abroad who give public lectures and lectures for one semester. Currently, visiting professor lectures from abroad (see more in chapter 4.3) are being held for the Accounting Information System course. The internationalisation of the teaching staff is also achieved by having internal lecturers who have international academic experience.

Master of Accounting Programme (MAP)

More than 90 % of the subject has involved the use of international textbooks, eBooks, and journals. In addition, the content of each learning module refers to international professional organisations such as the Association of International Certified Public Accountants (AICPA), Institute of Management Accountants (IMA), and Association of Certified Fraud Examiners (ACFE).

Since the 2015 academic year, the MAP has no international students. However, prior to the 2015 academic year, MAP had a considerable number of foreign students who came from Libya and Timor Leste. For the 2021 academic year, three prospective students from Tanzania and Timor Leste register and are accepted in the MAP. However, due to the Covid19 pandemic conditions, the three international students postponed their enrolment in 2021.

50 % of 26 permanent lecturers are the graduates of masters or doctoral programmes from leading universities in Australia (Wolongong, Western Australia, Curtin, New South Wales, Mcquaire), England (Southampton), Malaysia, and the United States. In addition, most lecturers still have international certification in Accounting (CPA and CMA), Fraud (CFE), Risk Management (CERG) and Forensics (CFrA). In the context of the publication of research results, most of the lecturers have published their research results in reputable international journals indexed in Scopus and Web of Science. All lecturers also regularly attend international conferences. Several lecturers have also been invited speakers in various scientific activities at the international level and have become reviewers and editors at international journals.

In addition, in learning activities, the MAP also invites visiting professors and guest lecturers from Malaysia, Taiwan, Australia, Netherlands, France, and England. In terms of thesis writing, some students write their thesis in English. Similarly, research publications conducted by lecturers and students which are then submitted to international conferences and international journals are written in English.

Bachelor of Islamic Economics Programme (BIEP)

The Faculty and University support lecturers and students of the Bachelor of Islamic Economics with international networks and adequate funding. UNDIP states that it is expected that students will receive international standard science, undergo course experience, and train professionalism and competence in the fields of Economics and Business and Islamic Finance. Further, the support provided by the University shall open chances for the students to take part in international internship networks and international competition. By doing so, the students are expected to be independent, able to compete globally, resulting in more qualified graduates.

As of September 2021, there are no foreign students who specifically register themselves as international students of Islamic Economics Study Programme. However, the Bachelor of Islamic Economics Programme gives the freedom for both students and lecturers to participate in international-oriented activities such as international lecturer and student exchanges, summer courses, internships, and international competitions.

Some of the lecturers who teach the students of Islamic Economics are the graduates from abroad, such as from Egypt, Canada, and the Netherlands. Some other lecturers are currently studying in Malaysia and Japan. This reflects an effort to improve the quality of lecturers with international experience. In addition, lecturers in Islamic Economics Programme show their active involvement in research activities and publish the results in academic articles in international journals and international conferences. The scientific articles having been written by lecturers of Islamic Economics Programme are published in reputable journals, some of which are the International Journal of Economics and Financial Issues (IJEFI), International Journal of Applied Business and Economic Research (IJABER), Banks and Bank Systems, International Journal of Energy Economics and Policy (IJEPP), International Journal of

Management (IJM), International Conference on Food Science and Technology: IOP Conf. Series: Earth and Environmental Science, International Journal of Management (IJM).

During learning activities, lecturers in several courses deliver lectures in Indonesian, English and Arabic. These lecturers also recommend lecture materials in those three languages. The curriculum emphasizes courses with a focus on international goals such as through the International Economics, Arabic, Ushul Fiqh, and English course.

Bachelor of Business Administration Programme (BBAP)

Every lesson uses material written in English. Therefore, the students are obliged to take English courses in the first semester to prepare them for the international academic atmosphere on campus. The discussion of various issues both on a national and international scale embedded in the learning process (e.g. International Business, Supply Chain, Digital Marketing, Market Analysis and Business Intelligence).

The improvement of the intercultural environment at the student level is put into realisation through student exchange and summer course activities. In these programmes, students (14 in 2019-2021) are sent to study at overseas universities such as the National University of Management (NUM) Cambodia, Hanoi University of Science and Technology (HUST) Vietnam, Gyeongsang National University Korea, Myoengji University Korea, Chung Ang University Korea, Dong ah University Korea, Yongsan University Korea and Istanbul Aydin University Turkey. At the lecturer level, the intercultural environment includes the activities of professor lecturing, joint research, joint writer and reviewer of international journals.

Currently, the BBAP does not have foreign students. Despite not having foreign students right now, the BBAP has already established an International Undergraduate Programme (IUP). In this programme, the lecturers use English to deliver the materials in all learning processes. This programme started in 2019. In 2021, the BBAP through the International Office (IO) opened the Diponegoro Exchange Experience Programme (DEEP) in the form of scholarships for foreign students who will study in the Business Administration Study Programme.

14 % of lecturers in the BBAP have international education qualifications to enrich the international content in the curriculum. Foreign language content is implemented in the use of literature, lecture materials and during lectures. Regular class uses Indonesian and English. The subjects taught in the IUP class are entirely delivered in English.

For all programmes

UNDIP has founded an International Office to accommodate international activities. This institution has initiated various international activities including:

1. Sending lecturers to study abroad in countries such as Korea, Netherlands, Malaysia, US, Australia and other countries.
2. The Annual Conference (ICISPE - International Conference on Indonesian Social and Political Inquiries), by inviting various external partners and researchers from outside to discuss certain topics, especially those related to research.
3. Collaborations with a number of universities, associations and international publishers. This collaboration is manifested in the student / lecturing outbound programme, visiting lecturers and seminars.

Appraisal:

Bachelor of Islamic Economics Programme

With regard to international contents and intercultural aspects, the panel was unable to identify any international contents that prepare students for the challenges in an international working environment or teach them how to act in an intercultural environment by means of practical examples, as was the case with the objectives and international orientation of the study programme (see chapter 1.2). With regard to the overarching goal of a high internationality of the study programmes, the panel sees the need to integrate more international content as stated into the curriculum.

Therefore, the panel recommends accrediting the programme on the **condition** of meeting the following requirements:

- The University implements courses with international contents into the curriculum of the study programme.

According to the panel, regional studies, for example, seem to be very well suited to be included in the curricula as international content.

Bachelor of Business Administration Programme, Bachelor of Accounting Programme, Master of Accounting Programme

Through the use of international textbooks, the IUP in the Bachelor's degree, teacher exchanges and foreign language components in the curriculum, the study programmes have sufficient international content to enable students to engage with the intercultural environment.

For all programmes

Since UNDIP has set itself the goal of a high level of internationalisation of the study programmes and the university itself, the international composition of the student body with 1 to no international students (see chapter 0) does not correspond to the study programme concept or the goal of the study programmes. The panel does not consider the measures to promote internationality to be sufficient at this point in time. Therefore, the panel **recommends** entering into more cooperation with various international HEIs to enable student exchanges that also bring international students to UNDIP. Other conceivable measures would be to publish English descriptions of the admission procedures on the website and to formulate the admission options for international students clearer and simpler so that any ambiguities in the admission process do not represent a hurdle for potential international applicants (see chapter 2).

In their statement on the report, UNDIP states that they believe that the number of international students will continue to increase in the coming years, especially due to the scholarships which UNDIP provides for international students. The panel welcomes the efforts already taken and recommends that the success of these measures be further monitored and that the measures be adjusted if necessary. The panel also welcomes UNDIP's efforts to optimize the access of its website for international students.

The composition of faculty is partly international in so far as guest lecturers are involved as well as teachers with international academic and professional experience. This promotes the students' acquisition of international competences and skills up to a certain extent. However, the panel **recommends** that international teachers should be used more systematically to raise the profile of the study programme in a more international direction.

The proportion of foreign language courses and required foreign language materials in general correspond with the qualification objectives of the study programme. Especially in the Master Programmes as well as the IUP Programmes of BAP and BBAP lectures and course materials in foreign languages predominate. But for all study programmes it is not clear which language level is needed for students to successfully complete the study programmes (see chapter 2) or to successfully pass the foreign language courses. In order to ensure transparency, the panel therefore **recommends** that the language competence level required for the corresponding courses should be defined and anchored in the module descriptions. These should also be taken into account in the admission requirements.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.4 Internationality					
3.4.1* International contents and intercultural aspects (Asterisk Criterion)			BBAP, BAP, MAP	condition BIEP	
3.4.2 Internationality of the student body				X	
3.4.3 Internationality of faculty			X		
3.4.4 Foreign language contents			X		

3.5 Multidisciplinary competences and skills (Asterisk Criterion)

Bachelor of Accounting Programme (BAP)

To enhance Multidisciplinary competences and skills, many courses require students to work in groups and make presentations. These courses include for example Accounting Seminar, Management Control Systems, Public Sector Accounting, Corporate Governance, Capital Markets. Moreover, leadership skills, cooperation, and conflict resolution are also included in the community service course (KKN). In addition to courses, every new student is required to take part in extracurricular activities for Basic Leadership Training. The extracurricular activities offered such as the Accounting Student Association, Student Senate, and Student Executive Body (BEM) also enhance students' abilities in leadership, public communication and cooperation (Cf. p. 65 Self-evaluation report).

Master of Accounting Programme (MAP)

According to UNDIP, the curriculum has been designed not only based on accounting knowledge and skills, but also to meet interdisciplinary aspects such as economic, legal, social and cultural aspects. This multidisciplinary aspect is represented by subjects such as Business Valuation, Strategic Management Accounting, Sociology in Accounting, Philosophy of Science, Administrative Law, Criminal Law, and Criminology (Cf. p. 65 self-evaluation report).

Bachelor of Islamic Economics Programme (BIEP)

UNDIP states that the implementation in courses is designed specifically to support science and expertise. For instance, the Islamic Economics Seminar focuses on the presentation of scientific papers (train communication, public speaking, and how to discuss); Human Resource Management and Sharia Banking Laboratory is supported by sharia banking laboratories. Islamic Business and Entrepreneurship is supported by entrepreneurship laboratories (training teamwork, adaption, and problem solving); Islamic Financial Management, Islamic Financial

Institutions, and Zakat-Waqf train the social spirit, financial management, and organisational management as well as several other courses (Cf. p. 65 self-evaluation report).

The use of learning methods focusing on teamwork is represented in the assignments given to students. The assignment involves teamwork, problem solving, and written and oral presentations. The course instructor gives assignments to students with an expectation that the students turn into independent learners; thus, the students need to be capable of combining the theories obtained in lectures with information that can be accessed through the internet and other mass media. In addition, there are internships undertaken to train teamwork in the workplace such as government institutions, private companies, social institutions and other organisations (Cf. p. 66 self-evaluation report).

Bachelor of Business Administration Programme (BBAP)

BBAP has designed all learning activities in such a way that students acquire communication and speaking skills, as well as collaboration and conflict management skills. Various student competition activities also hone multidisciplinary competences and skills (cf. p. 65 self-evaluation report).

For all programmes

UNDIP explains that the goal is primarily set to produce graduates who have a COMPLETE profile. Communicator (able to communicate verbally and in writing), Professional (working according to principles, development based on achievement, upholding CODE ethics), Leader (adaptive, responsive to the environment, proactive, motivator, collaboration), Entrepreneur (high work ethic, skills entrepreneurship, innovative, independent), Thinker (critical thinking, lifelong learning, researcher), Educator (able to become an agent of change) of national and international excellence and can contribute to the development of science, technology, arts, culture, and sports). Therefore, the curricula of the programmes are prepared by providing a variety of competency-based learning in an integrated manner according to the educational level to achieve the graduate profile of COMPLETE.

Appraisal:

The students acquire communication and public-speaking skills as well as cooperation skills in accordance with the course descriptions. This is supported by means of suitable didactical and methodological measures. The acquisition of further multidisciplinary competences, such as leadership skills is also integrated. To further ensure the multidisciplinary competences and skills the panel **recommends** for all study programmes to also integrate conflict negotiation competences as well as project management skills as part of the curriculum.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.5*	Multidisciplinary competences and skills (Asterisk Criterion)			X		

3.6 Skills for employment / Employability (Asterisk Criterion)

For all study programmes

UNDIP has established the Universitas Diponegoro Career Center (UCC) that mainly focuses on the preparation and development of students' career. According to UNDIP the UCC was founded with the aim at reducing the gap between the knowledge and competencies possessed by students and the knowledge and competencies needed in the real world of work. During the semester UCC regularly organizes job fair events, seminars, workshops, Career Counselling, Career Jam Session for students to encourage them to compete in the local and global working market (Cf. p. 67 Self-evaluation report).

Bachelor of Accounting Programme (BAP)

To ensure that alumni occupy jobs in accordance with their fields, the study programme always conducts curriculum reviews and evaluates the learning process. This process of reviewing the curriculum always involves both users and academics. In addition, the results of the tracer study are also used as input in curriculum development and revision. From these activities, the study programme receives input related to what should be taught to students, including the integration between theory and practice to anticipate the needs of a dynamic work world. The existence of elective and future-oriented courses in the curriculum enables students to acquire new knowledge and develop their skills for the future.

Master of Accounting Programme (MAP)

The MAP has stipulated a policy emphasizing that its graduates have reliable competencies, which are inevitably useful to increase their competitiveness in getting jobs. The curriculum of the MAP consists of basic, supporting and other competencies, and it also provides a balanced proportion of theoretical and practical knowledge. To prepare its graduates with various competencies, the MAP provides facilities for students to take part in certification training programmes in the fields of Accounting, Fraud, Forensics, and Risk Management.

Bachelor of Islamic Economics Programme (BIEP)

The development of soft skills has become the main concern of the Bachelor of Islamic Economics Programme. The programme requires the implementation of theories that have been studied in the world of work, such as in Islamic banking government institutions, amil zakat institutions, research institutes and other sectors. The Bachelor of Islamic Economics Programme organizes activities to prepare the graduates for their preferred careers. The Islamic Economics Student Association through Career Talk activities has been initiated. The content of this activity is delivered by alumni and experts in specific fields sharing their work experiences.

Activities in the laboratory also enrich the number of activities in preparing the students for the employment sector. In addition, the faculty of Islamic Economic Studies support the research activities and scientific activities of other students (both in funding, materials, and supervision); holding a student research proposal competition with the output of articles that are eligible to be published; providing information for the graduates before graduation (employment information and advice on applying for jobs and workforce).

Bachelor of Business Administration Programme (BBAP)

Especially when the new curriculum is designed, the BBAP invites several stakeholders and related companies to align the needs of all participants. The curriculum design is tailored to the needs of these stakeholders.

Appraisal:

The panel welcomes UNDIP's activities of promoting employability which is a central core in all of the curricula. In particular, the possibilities to absolve internships and the integration of guest lecturers from the practical field can improve the integration of theory and practice.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.6* Skills for employment / Employability (Asterisk Criterion)			X		

4. Academic environment and framework conditions

4.1 Faculty

Table 19: Overview of the faculty structure

	Bachelor of Accounting Program (BAP)	Master of Accounting Program (MAP)	Bachelor of Islamic Economics Program (BIEP)	BBAP (BBAP)
Full Time Lecturers :				
Professors	8	8	3	3
Doctors	22	18	5	8
Masters	14	0	9	10
Total	44	26	14	21
Part Time Lecturers :				
Retired Former Lecturers and Professionals :				
Professors	2	0		
Doctors	1	0		
Masters	1	0		3
Total Full Time + Part Time	48	26	14	24

For all Bachelor programmes

To be a lecturer at UNDIP the minimum level of education required is a Master degree.

Bachelor of Accounting Programme (BAP)

The teaching staff have practical experiences including being partner auditors, internal auditors, consultants, commissioners, audit committees and managers in an institution. They integrate their knowledge from practice with theory, which leads to enrichment of the teaching material and brings theory closer to real-life conditions. Some of their experience fields include auditing courses, corporate governance, management accounting, financial accounting, and internal audit.

BAP appoints a lecturer as a course coordinator for each course. This coordinator directs and coordinates lecturers of subjects in groups whose responsibilities are discussing, evaluating and developing course materials. Meetings are held regularly at least before the start of the lecture period, before mid-semester exams and before final semester exams. Coordination continues during the lecture period in a semester. In addition to coordination between lecturers in one course, coordination between lecturers is also carried out among clusters of specialisation. There are five clusters, namely *Auditing and Information Systems*, *Financial Accounting*, *Management Accounting*, *Public Sector Accounting*, and *Taxation*. In these specialisations, lecturers work together in harmonizing and collaborating in the preparation of lecture materials so that the expected learning outcomes can be achieved (cf. pp. 76-77 self-evaluation report).

Master of Accounting Programme (MAP)

Lecturers teaching in postgraduate level programmes must hold a doctoral degree, all of the 26 permanent lecturers have doctoral qualifications.

Of the 26 permanent lecturers, six lecturers have qualifications as practitioners in accounting as owners of a Public Accounting Firm (KAP)/audit firm. In addition, several lecturers are also involved in managing companies in several industries as commissioners (Board of Commissioner), auditors, audit committees, and risk management committees (cf. pp. 68 and 70 self-evaluation report).

In the learning process, collaboration is undertaken by forming a course teaching team for the preparation of course materials, syllabus and determination of lecture materials. At the beginning of each semester, a coordination meeting is held to prepare for the initial lecture in which each course is plotted for each lecturer. In terms of research activities, collaboration between lecturers is conducted by forming a research team for each field of lecturers' specialisation and community service activities in which several lecturers will form a team to perform activities in accordance with the theme of the service (cf. pp. 76 self-evaluation report).

Bachelor of Islamic Economics Programme (BIEP)

The specific practices or business experiences possessed by several lecturers in the Bachelor of Islamic Economics Programme are in the fields of Islamic economic and business orientation, as well as Islamic education from an early age, such as educational institutions, Islamic social fintech (filantropi.id), Entrepreneurship Laboratory, and Sharia Banking. In addition, the lecturers participate in organisations related to the major of Islamic Economics and Business aims for the development of Islamic economics on and off campus such as: Forum for Islamic Economics and Business Lecturers (FORDEBI), Association of Islamic Economic Experts (IAEI), Indonesian Muslim Scholar Association (ICMI), Sharia Economic Community (MES), and Indonesian Economists Association (ISEI) (cf. p. 75 self-evaluation report).

Internal coordination in the study programme is carried out once a month by the head, secretary, and lecturers of the programme. The details of the discussion of monthly meetings cover teaching materials, research and community service carried out by lecturers, team teaching, syllabus preparation, implementation of the teaching and learning process, curriculum discussion, achievements from lecture implementation, monitoring of academic activities and student achievement, evaluation, and lecture activity planning to match the vision and mission as well as objectives of the study programme at the national and international levels (cf. p. 76 self-evaluation report).

Bachelor of Business Administration Programme (BBAP)

All lecturers are members of AIABI (Indonesian Business Administration Science Association). In the realm of public leadership, some of the lecturers of the BBAP hold several positions, both at local and national levels, such as expert staff of the Ministry of Environment, directors and deputy directors of student affairs at UNDIP. In addition, several lecturers are also involved in other practical activities, such as being Amdal consultants, proper reviewers, and reviewers of international journals. Therefore, practical and theoretical experiences can be applied in the practice of learning in the programme (cf. p. 75 self-evaluation report).

The internal cooperation between faculty and BBAP is done regularly every month through coordination meetings involving the Dean, Vice Dean, manager of the study programme as well as the staff. In education activities, collaboration is carried out by applying for lecturers across study programmes. In this activity, the head of the study programme carries out the

cooperation by paying attention to the workload of each lecturer. Research activities are carried out through joint research between several lecturers from various study programmes. Meeting coordination is usually held at the beginning, middle and end of the semester. The discussion of the meeting refers to the activities of the lecturers of the BBAP, such as discussing the teaching load of lecturers and teaching teams, upgrading syllabus, research teams, service clusters and other activities that support the teaching and learning implementation process (cf. pp. 76-77 self-evaluation report).

For all programmes

To become a lecturer at any higher educational institution in Indonesia, a pedagogical certificate issued by the Ministry of Education and Culture, known as *Sertifikasi Dosen* (Certified Professional Teacher), is required. In addition to the above requirements, professors also have the requirements to publish scientific papers internationally in journals with good reputations. Lecturers and professors are required to be active in research and service activities to support academic quality in the study programme.

The procedure for submission and approval as a professor is contained in UNDIP Rector's Regulation. In addition, lecturers who possess doctoral degrees are encouraged to apply for a professor programme with intensive mentoring and support for research and community service funding. Lecturers with Master degree are also encouraged to continue their doctoral studies. Therefore every lecturer at UNDIP has the opportunity to carry out study assignments and/or study permits to pursue their doctoral degree. The procedure is contained in the Standard Operational Procedures for Study Assignments and Study Permits at UNDIP.

In order to ensure that all academicians at UNDIP meet pedagogical and didactic requirements, the Institute for Development and Quality Assurance of Education (LP2MP) provides various trainings related to teaching and learning methods at UNDIP.

In the study programmes academic advisors for students are provided to support the students' success in the study. They are responsible for providing academic advice and monitoring the study progress of their students. In addition, academic advisors also provide non-academic consultations to help students overcome their non-academic problems. Student consultations to academic advisors are conducted at least four times in one semester. Students can also contact their academic advisors out of working hours or according to agreement. In addition to support from academic advisors, the University also provides support in the form of psychological service consultation for students. For matters outside the academic field, students can also get counselling services with a psychologist.

In education and learning activities, lecturers provide services in the form of counselling in the lecture process, thesis writing, and publication. In addition, lecturers also provide opportunities for students to participate in various academic activities, such as seminars, public lectures, workshops, and training conducted by the faculties, University and various institutions outside the University.

Appraisal:

The structure and number of teaching staff correspond with the programme requirements of all study programmes. The faculty's composition, consisting of full-time and part-time lecturers, guarantees that both the academic standards and the requirements of professional practice are satisfied.

The academic qualification of the faculty corresponds to the requirements and objectives of the study programme. In order to expand and more strongly implement researched-based lectures, the panel suggests that UNDIP could use more professors in their study programmes. UNDIP verifies the qualifications of the faculty members by means of an established procedure and meets the national required standards.

Regarding the pedagogical and didactical qualification of the faculty it corresponds to the requirements and objectives of the study programme. During the interviews, it could be confirmed that UNDIP offers trainings and further education courses for their lecturers. The practical business experience of the faculty corresponds to the requirement of the programmes to integrate theory and practice.

The panel welcomes the internal cooperation of the lecturers of all study programmes. They cooperate in many forms of projects, teachings, research or courses that are conducted cooperatively. Meetings are also held regularly.

From the panel's point of view, the student support by the faculty is particularly noteworthy. According to the students, the faculty staff can be reached at any time, even outside office hours. Overall, during the interviews with students and graduates the panel was able to convince itself of their high level of satisfaction with regard to the support they receive.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.1 Faculty					
4.1.1* Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			X		
4.1.2* Academic qualification of faculty (Asterisk Criterion)			X		
4.1.3* Pedagogical / didactical qualification of faculty (Asterisk Criterion)			X		
4.1.4 Practical business experience of faculty			X		
4.1.5* Internal cooperation (Asterisk Criterion)		X			
4.1.6* Student support by the faculty (Asterisk Criterion)		X			
4.1.7(*) Student support in distance learning (only relevant and an Asterisk Criterion for blended-learning/distance learning programmes)					X

4.2 Programme management

UNDIP states that in general, the Head of the programmes are responsible for planning, coordinating, controlling and evaluating the implementation of the activities of *Tri Dharma Perguruan Tinggi* (education, research and community service). The general duties of the Head of the Study Programme are

- to formulate concepts and plans for the development of the study programme
- to ensure class schedules, exams, and exam submissions
- to coordinate the implementation of lectures within the study programme
- to coordinate the implementation of education, research, and community service
- to guide, supervise, and assess the students' activities in the study programme
- to monitor the teaching and learning process according to the curriculum and its evaluation

The programmes are managed by the Head of the study programmes and assisted by the Secretary of the study programmes. The latter is responsible for managing day-to-day programme of academic activities, finance and human resources.

The administrative staff is responsible for carrying out daily technical activities, such as preparing activities for learning, providing administrative services to students, and administering finance. The administrative staff assists students in managing academic and student administration documents. Academic services are in the form of processing letters for research purposes, internships, academic leave, and graduation registration, processing of graduation certificates, academic transcripts, and diploma supplements. Student services by administrative staff are in the form of administering scholarships, applying for tuition waivers, and facilitating student activities.

Administrative activities have been supported by an integrated information system provided by UNZIP. With the information system provided by the University, there are many services that can be done online such as requesting academic documents, course enrolment, graduation registration, final assignments, and lectures. The University provides various supporting applications for administrative, academic and other supporting purposes, which can be accessed via single sign on (SSO). The students are also given the opportunity to fill out questionnaires relating to the services of administrative staff. The results of this survey will be used as input by the quality assurance team to improve services to students

The lecturers also receive administrative support through the Single Sign On (SSO) specifically for the lecturer section page, such as listed lecturer teaching schedules, number of lecture hours, student lists, and handling of the examination assessment system. In addition, lecturers also receive support, namely academic and non-academic official letters via email and website addresses, support in technical matters related to teaching or thesis trial preparation.

All administrative staff members are given the opportunity for continuous professional development through training and workshops relevant to their main duties (cf. p. 81 self-evaluation report).

Appraisal:

During the interviews with the programme management of the programmes as well as with the teachers and administration, the panel was able to convince itself that the programme directors coordinate the activities of everyone involved in the programme and ensure that the programmes run smoothly.

Faculty members and students are supported by the administration in the organisation of the study programme. In the interviews with students, it became apparent that the possibilities of electronic service support are used and complement the personal one-to-one counselling. In addition, UNDIP enables opportunities for continuous professional development for administrative staff.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.2 Programme management					
4.2.1* Programme Director (Asterisk Criterion)			X		
4.2.2 Process organisation and administrative support for students and faculty			X		

4.3 Cooperation and partnerships

Bachelor of Accounting Programme (BAP)

Currently, the BAP has collaborated with partner universities abroad, such as Saxion University (the Netherlands), Curtin University (Australia), and Universiti Malaya Sabah (Malaysia). This collaboration includes student exchanges, staff exchanges, double degrees, visiting professors, curriculum development and research. For exchange and double degree activities, curriculum mapping and content analysis of the courses taught in partner universities are conducted to ensure the achievement of predetermined quality standards. In addition, BAP also collaborates with one of the international accounting organisations, namely ACCA, so that the students can get recognition of the Diploma in Accounting and Business certification from ACCA. The collaboration between the Bachelor of Accounting Programme with other universities in the country is facilitated by the Institute of Indonesia Chartered Accountants (IAI), especially the Educator Accountants Compartment. This organisation allows collaboration in curriculum development, formulation of learning outcomes, research, publications, and organizing joint seminars, conferences or workshops on a regular basis. The following are some of the cooperation and networking activities carried out by the accounting study programme:

Table 20: Cooperation and networking activities (BAP)

No.	Institutions	Type of Cooperation	Activities
1	Association of Chartered Certified Accountants (ACCA)	Educational cooperation	Exchange of information, provision of literature and other materials, research and conferences, sponsorship.
2	Saxion University, the Netherland	Educational Cooperation	Double degree, student and staff exchange
3	Asia University, Taiwan	Educational Cooperation	Student exchange
4	Universiti Malaysia Sabah	Educational Cooperation	Student exchange, staff and faculty academics exchange, double degree
5	Universiti Sains Malaysia	Education and research collaboration	Student exchange, staff exchange
6	The University of Western Australia	Research, Research Collaboration, Exchange of Students and Teaching Staff	Double degree
7	Curtin University, Australia	Research, Research Collaboration, Exchange of Students and Teaching Staff	Double degree, credit transfer systems
8	Haaga Helia University of Applied Science	Research Collaboration, Student and Teaching Staff Exchange	Double degree, credit transfer systems
9	Islamic Azad University	Academic cooperation, and cultural/teaching staff exchanges	student exchange
10	Enraf-Nonius BV	Education	student exchange
11	Toyo University, Japan	Education and research	Joint research
12	Kwandong University, Korea	Education	Student exchange

The BAP has collaborated also with other institutions for curriculum development and recruitment of its alumni. The latter includes participation in the career day/career expo or campus recruitment (see chapter 4.4) as well as the opportunity for students for company visits and internships. According to UNDIP, among the efforts is a collaboration with one of the big four accounting firms (Ernst & Young) for developing the curriculum and recruiting alumni of the BAP.

Master of Accounting Programme (MAP)

MAP has collaborated with various educational institutions abroad and within the country. Some concrete forms of activities that refer to international orientation include visiting professor/lecturer activities, international guest lecturing, international conferences, international journal writing programmes and collaboration in other academic activities.

Table 21: Academic cooperation (MAP)

No.	Institution	Activity	Period		Benefits
			Start	End	
(1)	(2)	(3)	(4)	(5)	(6)
1	University of Malaya	education collaboration	2021	present	visiting professors, guest lecturers
2	Saxion University Netherland	education collaboration	2018	2021	visiting professors, guest lecturers
3	Curtin University, Australia	education collaboration	2018	2023	visiting professors, guest lecturers
4	Asia University, Taiwan	education collaboration	2017	2020	visiting professors, guest lecturers
5	Universiti Malaysia Sabah	education collaboration	2017	2018	visiting professors, guest lecturers
6	The University of Western Australia	education collaboration	2015	2016	visiting professors, guest lecturers

On the long term, the MAP has made a policy to obtain research funding sources and assistance with learning facilities through collaboration with various companies and local governments. Several forms of cooperation that have been taking place are presented in the table below:

Table 22: Business cooperation (MAP)

No.	Institution	Activity	Period		Benefits
			Start	End	
(1)	(2)	(3)	(4)	(5)	(6)
1	Kantor Perwakilan Bank Indonesia Jawa Tengah	Research collaboration	2016	Present	Provision of macro economy indicators
2	PT. Bank Tabungan Negara (Persero), Tbk.	Research collaboration	2016	2018	Research quality improvement
3	PT. Bank Central Asia, Tbk.	Provision of facilities	2016	Present	Availability of data base (Bloomberg)
4	Lembaga Penelitian dan Pengkajian Kebijakan Penerbangan dan Antariksa (LAPAN)	Research collaboration	Mar, 2017	Mar, 2022	Skill improvement
5	PT. Bank Tabungan Negara (Persero) Tbk	Training	Feb, 2017	Apr, 2017	Skill improvement

6	Pemerintah Kabupaten Semarang	Training	Jan, 2017	Jan, 2018	Skill improvement
7	Sekolah Menengah Atas (SMA) Negeri 4 Semarang	Community service	Jan, 2017	Jan, 2018	Scholarship
8	Pemerintah Kabupaten Batang	Community service	Feb, 2017	Feb, 2018	Skill improvement
9	Institut Akuntan Publik Indonesia	Profesional development	Mar, 2017	Mar, 2022	Professional development
10	Pemerintah Kota Semarang	Community service	2016	Present	Skill improvement
11	Badan Pemeriksa Keuangan dan Pembangunan	Research collaboration, community service, training	2017	Present	Research funding, professional development

Bachelor of Islamic Economics Programme (BIEP)

The collaboration between UNDIP and other universities aims to increase the network and development of the study programme. Cooperation in the academic field provides benefits for lecturers, students, and the Islamic Economics Programme as a whole. An example is cooperation in the field of research and lecturer exchanges which is regulated in a MoU (Memorandum Of Understanding) or a Cooperation Agreement describing the cooperation between the two parties. Collaboration with other universities exists at national and international levels. National partner universities are other state universities in Indonesia, and among international partner universities there are the following institutions:

Table 23: Cooperation with Universities (BIEP)

No.	Institution	Benefits
1.	University Malaysia Sabah,	Student exchange, staff and faculty academic exchange
2.	Istanbul Aydin University,	Education collaboration, visiting professors guest lecturers
3.	The University of Tehran,	Education collaboration, visiting professors guest lecturers
4.	University of Lincoln,	Education collaboration, visiting professors guest lecturers
5.	Kagoshima University,	Education collaboration, visiting professors guest lecturers
6.	The University of Western Australia	Education collaboration, visiting professors guest lecturers

7.	University of Saxion	Education collaboration, visiting professors guest lecturers, student and staff exchange
8.	Curtin University	Education collaboration, visiting professors guest lecturers, credit transfer systems
9.	Tunghai University	Students exchange, short course, education collaboration,
10.	Chung-Ang University	Education collaboration, visiting professors guest lecturers
11.	University of Applied Sciences and Arts Northwestern	Visiting professors guest lecturers, education collaboration
12.	National University of Singapore	Participate in research, share publication, exchange of academic visit by research staff

The collaboration is also done with various institutions, organisations, and companies to support the development of activities organized by the Islamic Economics Programme in particular. Support for activities can be in the form of services, facility and funding, as well as being guest lecturers in seminars. This collaboration also supports student soft skills through internships, fieldwork practices, and collaborative research or community service projects. Cooperation is stated in the MoU (Memorandum of Understanding) or Cooperation Agreement as well as activity reports as the evidence of cooperation documents between the two parties. Collaborations carried out are such as those with Financial Services Authority Institution (OJK), Central Bank of Indonesia, Statistics Center, TELKOM Indonesia, Sharia Savings and Loans Cooperatives, Pawnshops, Sharia Banks, Amil Zakat Agency, and the Ministry and several regional governmental institutions.

Bachelor of Business Administration Programme (BBAP)

Various collaboration have been carried out including student exchanges, visiting lecturers, and joint research. The cooperation document is set forth in the form of an MOU. The cooperation with academic institutions can be seen in the following table:

Table 24: Cooperation with academic institutions (BBAP)

Institution	Country	Field of Cooperation	Formal Document	Duration	Status
College of Humanities and Social Sciences, Asia University	Taiwan	Academic	MoA	5 years	Active
Faculty of Humanities, Arts and Heritage, Universiti Malaysia Sabah	Malaysia	Academic	LoI	5 years	Active
Wyoming University	United States	Academic	MoA	5 years	Active
Faculty of Political Science, University of Zagreb	Croatia	Academic	MoA	5 years	Active
Faculty of Social Sciences, University of Chile	Chile	Academic	MoA	5 years	Active
School of Management, National Central University	Taiwan	Student Exchange	MoA	5 years	Active
National Tsing Hua University	Taiwan	Student Exchange	MoU	5 years	Active
SolBridge International School of Business, Woosong	South Korea	Academic	MoU	5 years	Active
Endicott College of International Studies, Woosong University	South Korea	Academic	MoU	5 years	Active
Sol International School, Woosong University	South Korea	Academic	MoU	5 years	Active

UNDIP has been holding an international conference called ICISPE (International Conference on Indonesian Social and Political Inquiries) for five consecutive times from 2016 to 2020. Between 2016 and 2019, collaborative research and community service with the industrial world have been established²⁰.

In the BBAP, several collaborations are held to support learning outcomes including the Tax Training Center in the form of training and certification of tax experts; Pertamina Implementing Unit in Central Java, Semarang in the form of Community Service, especially regarding Environmental Conservation, sourced from CSR funds; Semarang State Polytechnic in the form of joint development of various training curricula for skilled personnel in the field of

²⁰ namely with PT. Pertamina TBBM Boyolali, PT. Pertamina TBBM Cilacap, PT. Pertamina TBBM Semarang Group, PT. Pertamina DPPU Ahmad Yani, PT. Pertamina Lubricants (PTPL), and PT. Pertamina Drilling Service Indonesia (PDSI) in implementing the Corporate Social Responsibility Programme.

administration, especially export-import; Lambung Mangkurat University in the field of joint development of various training curricula for skilled personnel in the field of administration; HIPMI Semarang City in the form of guest lecturing for several courses and seminars to increase entrepreneurial spirit among students; Patra Jasa Hotel in the form of "Table Manner" Training and Demo twice every semester; Bakrie & Brothers and Customs and Excise in the form of guest lecturing for several courses.

The collaboration in the form of business practice opportunities (e.g. internships and company visits) for students, among others, with Bank Rakyat Indonesia, Central Java Regional Office, PT KAI Central Java, Central Java Telkom Divre, PLN Central Java, Nasmoco Semarang, Ulam Datang Halim, Patra Jasa Hotel, Customs, Angkasapura, and Central Java PDAM.

Collaboration to implement skills in the field of employability are with, among others,

- Semarang State Polytechnic in the form of Practicum and Training for Adult Teaching Instructors and Indonesian Young Lecturer Internships (MDMI);
- PT Astra Indonesia, Semarang in the form of Business Youth Training; and
- Hotel Patra Jasa Semarang in the form of Employment Absorption in the Hospitality Services Sector.

Appraisal:

Cooperation with HEIs and other academic institutions and networks with effects on the programme are actively pursued. By means of providing mobility options for students and faculty, various agreements have an impact on the programmes and therefore on the students' competencies and skills. The transferring of the credits is implemented satisfactorily.

Furthermore, UNDIP actively promotes cooperation with business enterprises. UNDIP uses their network of companies to invite practitioners as guest lecturers, which benefits students by providing insights into practice and bringing real cases into the lectures. Such cooperation has a formative impact on the contents of the programme and on the profile of the graduates. The graduates of the study programmes also pointed out that in most cases they had already got to know the company where they were employed after graduation through their studies and the company visits.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.3	Cooperation and partnerships					
4.3.1(*)	Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)			X		
4.3.2(*)	Cooperation with business enterprises and other organisations (Asterisk Criterion for educational and vocational programmes, franchise programmes)		X			

4.4 Facilities and equipment

For all study programmes

The students can access the internet by logging in on Single Sign On (SSO) to use Wi-fi which can be used in all areas at Universitas Diponegoro. UNDIP has developed an integrated online-based learning system or KULON (Online Learning), which can be accessed in kulon2.UNDIP.ac.id. This website is designed to enable students to access learning materials for an online class. It can be accessed 24 hours to download Learning Plan, learning materials, exercises and assignments, tutorial videos from the lecturers. Besides, students will find information on their grades and submit the assignments.

UNDIP has adequate facilities and infrastructure to support activities both for academic and non-academic activities, such as the Diponegoro National Hospital (RSND), Diponegoro Primary Clinic, UNDIP gas stations, Diponegoro Campus Mosque, sports stadiums, tennis courts, soccer fields, and Diponegoro Education Reservoir. All of these facilities can be accessed by the academic community for free. All classrooms are equipped with LCD, white board, sound system, and air conditioning.

The students are able to access literature from the library at the faculty level and one central library at the university level. The University Library provides students with online access to e-books, e-journals, articles, and periodical publications. Books in Bahasa Indonesia and English are both available. During the semester, the regular library service hours are Monday to Friday, 08:00 a.m. – 6:00 p.m. Qualified library staff (led by a PhD librarian) is available to help students search for necessary books or journals or to access international databases.

To ensure flexibility in access to literature, UNDIP has opened access to databases that are subscribed to, including scientific journals, newspapers, and books. Access to subscribed journal collections can be obtained through the E-journal menu located in SSO. UNDIP's subscribed databases include JSTOR, SCOPUS, Web of Science, Taylor and Francis, Cambridge Core, Emerald, Springer, Nature, EBSCO, and PROQUEST. All of these databases can be accessed through the UNDIP internal network, or also the non-internal UNDIP network (outside UNDIP, such as home) via a proxy server.

Independent Study Rooms are located in the university and faculty library rooms. Supporting rooms consist of places of worship, a health room, a room for student organisations, toilets, a warehouse, and a parking lot with an appropriate size according to the number of users.

**Bachelor of Accounting Programme (BAP), Master of Accounting Programme (MAP),
Bachelor of Islamic Economics Programme (BIEP)**

The facilities in the Faculty of Economics and Business that can be used by the study programmes to support the learning process are summarized in the following table:

Table 25: Overview: Facilities in the Faculty of Economics and Business

Type	Quantity
Classroom	55
University Library	1
Faculty Library	1
Computer Laboratory	5
<i>Bloomberg</i> Laboratory	1
Sharia Banking Laboratory	1
Entrepreneurship Laboratory and Business Incubator Room	10
Bank Indonesia Corner	1
Indonesia Stock Exchange Investment Gallery	1
Wi-Fi Corner	4
Co-working Space	2
Student Activity Center (PKM)	20
I-Labs Pro	1
Student Activity Field	3
<i>Dome</i> and Expression Stage	4
Thesis Defence Room	4
Dean and Faculty Administration Service Center Building	1
Journal Management Room	1
Lecturer Room	44
Meeting Room	2
Joint Seminar/Assembly Room	3
Mosque	1
Praying Room	5
Bathroom	90

The principle of resource sharing is also applied in FEB to achieve efficiency and effectiveness. This means the sharing of shared facilities that may be used by all students and lecturers at the faculty level. However, there are also specific facilities for the study programme. In addition, the arrangement of the room is pushed towards the Smart Classroom. This can be seen, among others, in the arrangement of all thesis examination rooms in each building that uses a television base. This is more efficient than using LCD projector and screen. Thus, the facilities and infrastructure enjoyed by lecturers and students for the learning process have been very good and very adequate.

The Bloomberg facilities provide up-to-date/real time data, news and analysis for financial markets. The service Bloomberg Professional and Media Services Bloomberg provide financial data, market, pricing, trading, and news. This service can be accessed by students to search for supplementary data for bachelor theses, master theses, and dissertations. For example, the Bloomberg terminal laboratory which is accessible during business hours consists of 12 main terminals providing micro and macro finance data from around the world.

Students, lecturers, and education staff can easily access literature directly during working hours, Monday-Friday from 07:00 a.m. to 4:00 p.m. through the services provided by the library of the Faculty of Economics and Business.

The library of the Faculty of Economics and Business has been integrated with the Laboratory of Economics. The library's first floor is the center for the administration services (the registration for a new member, information desks, circulation desk where the visitors check out or return library material, and lockers where visitors can keep their personal belongings before entering the main reading rooms). The library materials on the first floor are reference books and newspapers that the students can borrow. The library materials existing in the main room on the second floor are books, magazines, newspapers, and journals.

Following are the online services which the library of Faculty of Economics and Business UNDIP:

1. E-Resources (eJournals) via Single Sign On centralized at the university level.
2. E-Books with more than 400 titles
3. E-Prints
4. Repository of full text of graduating papers
5. Online network access via Onesearch, iPusnas (National Library), and Jateng (Regional Library).

The availability of facilities from the Economics and Business faculty library for students and lecturers include a collection of domestic and foreign books, various final project reports, magazines, national and international journals, newspapers, statistical data, and other collections. Final students completing their final assignments can use the Digital Library Lounge. Free Internet access is provided via hotspot. The faculty also provides access to ProQuest digital libraries that could accommodate the needs for academic references of the students. Annually, the head of school proposes the list of readings that should be provided by the library. The proposals are the result of communication and coordination between the students, the lecturers and the school's management.

Bachelor of Business Administration (BBAP)

The infrastructure provided for the BBAP includes classrooms, lecturer workspaces, library rooms, independent study rooms, supporting rooms, and administrative and office rooms. The facilities and infrastructure of BBAP are located on the Tembalang Campus, in the FISIP area of Universitas Diponegoro. At this location, there is a special room for lecturers, libraries, as well as several classes allocated for the study programme. The classrooms provided for BBAP are in the A, B, C, and D buildings, each of which consists of 3 floors (cf. p. 93 self-evaluation report).

The learning space for students of the BBAP consists of lecture rooms (19 units), libraries (four units), a negotiation room (one unit), a theatre room (one unit), computer laboratories (three units), a business and entrepreneurship laboratory (one unit), an audio-visual laboratory (one unit), and a marketing research laboratory (one unit). In addition, the faculty has facilities for non-academic activities, such as an auditorium, a mosque (which was built with a grant from alumni), sports facilities (courts for basketball, badminton, volleyball, and tennis, and an indoor soccer field), and canteens (ten units) (cf. p. 93 self-evaluation report).

Appraisal:

Due to Covid-19 pandemic, the panel was not able to visit the UNDIP on-site. Therefore, the panel was provided with videos and pictures of UNDIP's facilities. According to the panel, the provided teaching rooms and the equipment of the learning facilities seem to be in line with the need of the study programmes. Especially the Bloomberg laboratory is welcomed by the panel and highlighted positively.

UNDIP offers free Wi-Fi, however, it emerged from the discussions during the digital assessment that the signal is often too weak to work optimally at times when many students are using the Wi-Fi. Therefore, based on the discussions, the panel **recommends** that UNDIP should improve/optimize the strength of the Wi-Fi connection.

A sufficient number of group rooms seems to be available, however, due to the expressed wishes of the students as well as the high number of students in the study programmes, the panel **recommends** that further group rooms should be made available for the students within the facilities.

Access to literature and journals as well as to digital media (e.g. electronic media, databases) is ensured by UNDIP. The students confirmed during the interview that the literature required for the study programmes is available in the library.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.4	Facilities and equipment					
4.4.1*	Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)			X		
4.4.2*	Access to literature (Asterisk Criterion)			X		

4.4 Additional services

For all study programmes

UNDIP Career Center (UCC) prepares and develops careers for students and alumni who work professionally and are supported by experts, professionals, practitioners, and various fields and academics to create an efficient and effective career management system.

The forms of services at UCC are:

1. Career Information Programme, providing information about careers that are presented online via web or social media (Facebook, twitter, LinkedIn, Instagram) as well as information presented offline in the form of a career gallery on the UCC office bulletin board. The career information programme is in the form of career news (presenting information related to job vacancies) as well as career tips and tricks (presenting various information regarding tips and tricks to face the competitive world of work).
2. Career Preparation Programme, providing career training activities (organizing training to be ready to enter the world of work), career counselling (providing consulting services), and company visits.
3. Recruitment and Selection, aiming to provide convenience for job seekers in finding a job through an online career application. This activity also facilitates companies to recruit

employees according to the desired competencies through campus recruitment and selection as well as career day/career expo.

UNDIP alumni are members of the UNDIP Alumni Association (IKA UNDIP), which was formed in 1987 and is based in Jakarta. IKA UNDIP oversees alumni associations at the faculty and study programme level.

Bachelor of Accounting Programme, Master of Accounting Programme and Bachelor of Islamic Economics Programme

Every graduate at the Faculty of Economics and Business will be associated in the Faculty of Economics Alumni Association (IKAFE) that perform both academic and non-academic activities. The communication between the alumni has been carried out in the form of:

1. Holding alumni gatherings at FEB UNDIP Anniversary Event
2. Conducting a gala dinner between batches of alumni of the FEB UNDIP to create a warmer and more family atmosphere
3. The availability of an alumni portal on the FEB UNDIP website that can be accessed anywhere
4. Using social media if there are various kinds of activities that require collaboration between generations of alumni and disseminating various information, policies as well as accounting studies
5. Alumni participation in both academic and non-academic fields in donations, provision of facilities, and network development.

These alumni also give feedback for the study programmes on academic aspect (e.g. curriculum, course material, learning method) and non-academic aspect (extracurricular activities). The academic development includes providing scholarship funds for outstanding students, providing information on job vacancies, and supporting activities related to the development of study programmes in the FEB environment. Alumni are also active in building networks for communication and cooperation in the fields of science and social activities.

Bachelor of Business Administration Programme

Meanwhile, at the study programme level, the BBAP has a forum for alumni association, namely IKABIS that contributes in the form of providing scholarship assistance to high-achieving and underprivileged students, conducting research collaboration and community service in the city of Semarang and its surroundings, and engaging alumni to teach as practitioners.

Appraisal:

Career counselling and placement services are offered to the students and graduates to promote their employability. The panel appreciates the fact that UNDIP has established a Career Center that serves as support to the students and alumni.

An alumni network has been established at faculty level and is used to support the study programmes (e.g. in the further development of the curricula).

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.5	Additional services				
4.5.1	Career counselling and placement service			X	
4.5.2	Alumni Activities			X	

4.6 Financing of the study programme (Asterisk Criterion)

The fund management system is conducted in a centralized and decentralized manner. The centralized system is implemented through one source under the coordination of the University, while the decentralized system is implemented by each faculty through a mechanism for receiving funds according to the number of students. The financial planning of the study programmes are based on a self-submitted planning budget that has been approved and ratified at the Annual Work Meeting (RKT).

The funding system for the implementation from two main sources, namely the State Revenue and Expenditure Budget (APBN) and non-APBN (UNDIP). APBN is a source of financing obtained from the Ministry of Education and Culture of the Republic of Indonesia. Meanwhile, non-APBN funds are obtained through Single Tuition Fees (UKT) and Institutional Funding Donations (SPI); share of profits (dividends) from UNDIP-owned business enterprises; share of profits from collaboration with companies and/or institutions owned by UNDIP; sale of UNDIP's assets; and utilization of UNDIP assets by the third parties.

Scholarships from the government, universities, or private institutions (companies) are given to students who are classified as underprivileged. The alumni also have a scholarship programme in the form of providing tuition assistance for those students.

Appraisal:

The study programme is funded for the entire accreditation period through the above stated system so that students will definitely be able to complete their studies.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.6*	Financing of the study programme (Asterisk Criterion)			X	

5 Quality assurance and documentation

The quality assurance system cycle at UNDIP is implemented through the PDCA system (Plan, Do, Check, Action). This system is implemented in all units, starting from the faculty, then the department, and finally to the study programme level. The implementation of the quality assurance cycle begins with setting quality standards and planning activity programmes and targets based on key performance indicators, then implementing the programme activities.

These activities are then monitored by TPMF in collaboration with GPM. Internal audits are periodically carried out by LP2MP to ensure that the study programme is complying with the twelve quality standards²¹ set by the University in the Internal Quality Assurance System (SPMI). PDIE carries out quality assurance activities, including monitoring and evaluation, according to the quality standards outlined in SPMI. PDIE consistently monitors and evaluates learning activities, dissertation supervision processes, academic performance of both lecturers and students, doctoral examination stages, and publication activities.

At the end of each semester, students are asked to evaluate the learning process by filling out questionnaires which assess the quality of lecturers and learning activities. These questionnaires have proven quite useful for evaluating the quality of learning at the study programme level. Following this, at the end of every year, the quality of all academic activities is audited by a certified Internal Auditor assigned by LP2MP.

The results of monitoring and evaluation are reported at each level: study programmes, departments, faculties, and the University. If there are specific findings and recommendations, corrective action is carried out immediately. For example, if lecturer attendance is lower than required or their performance is considered poor by students, the faculty will take special training actions. This training is an effort to support and improve the performance of lecturers, and is preferable to just handing out punishment.

This evaluation covers several aspects, including: lecture materials, lecturers' competences, administration and infrastructure. Evaluation of lecturers' performance by students is one of the requirements for students to be able to access information on their scores. Students will not be able to fill in the study plan (IRS) and access the test scores if they have not submitted the evaluation.

The results of the questionnaires are evaluated by TPMF and discussed in a meeting with the Dean of the Office, the Head of PDIE and GPM. The Head of PDIE then reports the results to the relevant teachers. In addition, at the beginning of each semester, the Head of PDIE also invites students to an open forum in which the student's evaluation results are presented. Students are informed of how PDIE will respond to the critique given. PDIE also conducts a survey of student satisfaction on management and learning services. This survey is also an online questionnaire. Online surveys have also been conducted to assess the effectiveness of the learning process during the COVID-19 pandemic, during which all learning activities have been delivered online using MS Team, Zoom, and other online media.

²¹ criteria containing graduate competency standards, learning process standards, learning content standards, learning assessment standards, lecturer and educational staff standards, learning management standards, student standards, academic atmosphere standards, information systems standards and educational cooperation standards.

All teachers have the option to complete a questionnaire regarding instructor satisfaction of the effectiveness of the programme management. Results are collected and discussed by PDIE teams, TPMF and QAU before any necessary action is taken in response to the feedback given. At the beginning of each semester, the Head of PDIE also invites teaching staff and supervisors to a meeting in which the results of the student's evaluation of course delivery are presented. At this meeting, teaching staff may informally give their own evaluation of the learning and management programme. Teaching staff receive information on how PDIE will respond to the results to ensure continuous improvement. Similar to the students, a survey is also conducted among teaching staff regarding the effectiveness of the learning process via online media during the COVID-19 pandemic.

In addition, the alumni and employers provide input related to the institution development, learning process, and improvement of students and graduates' skills and capabilities. The results of the evaluation from alumni and stakeholders are then documented by Academic and Student Affairs to obtain follow-up through activities involving lecturers, students, alumni, and stakeholders. It is published on the faculty website and the study programme website. The results of the graduates' performance evaluation will be followed up in various ways, including reviewing or updating the curriculum and syllabus, developing learning methods, improving academic atmosphere, improving administrative services, as well as improving facilities and infrastructure.

With the current SSO system, most academic and non-academic documents and activities are automatically recorded in the system, for example academic regulations, curriculum, lecture processes, consultation processes, examinations, assignments. Students can also access their academic records, ongoing semester activities, financial issues, and other related information through the single sign-on platform using their active accounts. In addition, documentation of content and description of the study programme can be accessed through Academic Guidelines updated and published at the beginning of each academic year in a book given to all new students. All rules regarding lectures, examinations, graduation, code of ethics, and academic sanctions are also included in Academic Guidelines to guide students during their study period. Additionally, UNDIP has several policies where all activities and evaluations are documented and regularly updated on the study programmes website page.

The academic calendar is available online on the respective website of the study programmes. It contains information about guidelines for academic activities, research, community service, human resources development, student activities, and character education activity guidelines for new students, research collaboration, graduation, alumni gatherings, summer course, guest lectures, and workshops. Academic information can also be obtained through the social media accounts such as YouTube, Instagram and Facebook.

Appraisal:

The quality assurance and development procedure takes into account the results of the evaluations of students, alumni, lecturers and third parties as well as graduate employment with the help of the tracer studies conducted. However, the panel criticises the fact that only the workload of the lecturers is evaluated, while the assessment of students' actual workload is not systematically analysed and evaluated. A question whether the actual workload of the whole course corresponds with, is lower or higher than the estimated workload (including

teaching time, self-study time, and examination) is missing in students' course evaluation forms. Therefore, the panel recommends the following **condition**:

The University implements an evaluation form that collects student feedback about the workload for each course.

In their statement on the report, UNDIP states that there are *Academic Advisors* who the students can consult regarding their study workload as well as Public Hearings where the student representative can give feedback about the students' workload. Through these consultation procedures it can be detected and identified whether students face obstacles and problems in their studies, as well as through the monitoring of the final grades. The panel acknowledges the support and consultancy students receive as well as the existing monitoring mechanisms. However, a systematic workload evaluation which would deliver quantitative data is essential for continuous control and improvement of the study programmes.

Faculty members in the respective committees plan and assess the quality assurance and development procedures. Students' evaluations as well as quality control by the faculty are carried out on a regular basis and in accordance with a prescribed procedure. The outcomes provide input for the quality development process. With the tracer studies an external evaluation is carried out on a regular basis and provides additional input for the quality development process.

In terms of the programme description, UNDIP uses a digital academic system that provides students with all relevant and required information online.

In terms of information on activities during the academic year UNDIP regularly publishes current news and about the study programme on their website. The panel would like to point out that UNDIP could benefit from using other different international sources to inform interested students and other stakeholders such as specific higher education websites like university world news or Times Higher Education (THE) to attract international students as well.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
5.1*	Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)					condition
5.2	Instruments of quality assurance					
5.2.1	Evaluation by students			X		
5.2.2	Evaluation by faculty			X		
5.2.3	External evaluation by alumni, employers and third parties			X		
5.3	Programme documentation			X		
5.3.1*	Programme description (Asterisk Criterion)			X		
5.3.2	Information on activities during the academic year			X		

Quality profile

HEI: Universitas Diponegoro

Bachelor / Master programme:

Bachelor of Accounting (BAP)

Master of Accounting (MAP)

Bachelor of Business Administration (BBAP)

Bachelor of Islamic Economics (BIEP)

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1	Objectives					
1.1*	Objectives of the study programme (Asterisk Criterion)			X		
1.2*	International orientation of the study programme design (Asterisk Criterion)			X	condition BIEP	
1.3	Positioning of the study programme					
1.3.1	Positioning of the study programme in the educational market			X		
1.3.2	Positioning of the study programme on the job market for graduates („Employability“)			X		
1.3.3	Positioning of the study programme within the HEI's overall strategic concept			BIEP	X	
2	Admission					
2.1*	Admission requirements (Asterisk Criterion)		X			
2.2	Counselling for prospective students			X		
2.3*	Selection procedure (if relevant)			X		
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					X
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			X		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			X		
3.	Contents, structure and didactical concept					
3.1	Contents					
3.1.1*	Logic and conceptual coherence (Asterisk Criterion)			X		
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3*	Integration of theory and practice (Asterisk Criterion)			X		
3.1.4	Interdisciplinary thinking		BIEP	X		
3.1.5	Ethical aspects		BIEP, BAP	BBAP, MAP		
3.1.6*	Methods and scientific practice (Asterisk Criterion)			X		

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.1.7*	Examination and final thesis (Asterisk Criterion)			X		
3.2	Structure					
3.2.1*	Modular structure of the study programme (Asterisk Criterion)			X		
3.2.2*	Study and exam regulations (Asterisk Criterion)			X	condition MAP	
3.2.3*	Feasibility of study workload (Asterisk Criterion)			X		
3.2.4	Equality of opportunity			X		
3.3	Didactical concept					
3.3.1*	Logic and plausibility of the didactical concept (Asterisk Criterion)			X		
3.3.2*	Course materials (Asterisk Criterion)			X		
3.3.3	Guest lecturers			X		
3.3.4	Lecturing tutors			X		MAP
3.4	Internationality					
3.4.1*	International contents and intercultural aspects (Asterisk Criterion)			X	condition BIEP	
3.4.2	Internationality of the student body				X	
3.4.3	Internationality of faculty			X		
3.4.4	Foreign language contents			X		
3.5*	Multidisciplinary competences and skills (Asterisk Criterion)			X		
3.6*	Skills for employment / Employability (Asterisk Criterion)			X		
4.	Academic environment and framework conditions					
4.1	Faculty					
4.1.1*	Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			X		
4.1.2*	Academic qualification of faculty (Asterisk Criterion)			X		
4.1.3*	Pedagogical / didactical qualification of faculty (Asterisk Criterion)			X		
4.1.4	Practical business experience of faculty			X		
4.1.5*	Internal cooperation (Asterisk Criterion)		X			
4.1.6*	Student support by the faculty (Asterisk Criterion)		X			
4.1.7(*)	Student support in distance learning (only relevant and an Asterisk Criterion for blended-learning/distance learning programmes)					X
4.2	Programme management					
4.2.1*	Programme Director (Asterisk Criterion)			X		

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.2.2	Process organisation and administrative support for students and faculty			X		
4.3	Cooperation and partnerships					
4.3.1(*)	Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)			X		
4.3.2(*)	Cooperation with business enterprises and other organisations (Asterisk Criterion for educational and vocational programmes, franchise programmes)		X			
4.4	Facilities and equipment					
4.4.1*	Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)			X		
4.4.2*	Access to literature (Asterisk Criterion)			X		
4.5	Additional services					
4.5.1	Career counselling and placement service			X		
4.5.2	Alumni Activities			X		
4.6*	Financing of the study programme (Asterisk Criterion)			X		
5	Quality assurance and documentation					
5.1*	Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)				condition	
5.2	Instruments of quality assurance					
5.2.1	Evaluation by students			X		
5.2.2	Evaluation by faculty			X		
5.2.3	External evaluation by alumni, employers and third parties			X		
5.3	Programme documentation					
5.3.1*	Programme description (Asterisk Criterion)			X		
5.3.2	Information on activities during the academic year			X		