

Decision of the FIBAA Accreditation and Certification Committee



6th Meeting on June 29, 2022

PROGRAMME ACCREDITATION

Project Number:	21/002 Cluster 2
Higher Education Institution:	Hasanuddin University
Location:	Makassar, South Sulawesi, Indonesia
Study Programme:	Master of Accounting – Magister Akuntansi (M.Ak.) Master of Laws – Magister Hukum (M.H.) Master of Public Administration – Magister Administrasi Publik (MAP)
Type of Accreditation:	initial accreditation

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

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 April 2020, the study programmes are accredited under conditions.

Period of Accreditation: June 29, 2022 to June 28, 2027

Master of Accounting – Magister Akuntansi (M.Ak.) and Master of Public Administration – Magister Administrasi Publik (MAP):

- **Condition 1:** The University regulates the admission requirements with regard to:
 - a. the Bachelor's degree required for admission.
 - b. the additional courses students must take before starting or during their studies if they have a Bachelor degree from a related or another research discipline (see chapter 2).
- **Condition 2:** The University submits an official regulation regarding the grading format of class/active participation including a definition of subject of the assessment (number of participation or quality) and the maximum number of participants in class in order to ensure objectivity and the adequance compared to other test formats (see chapter 3.1).
- **Condition 3:** The University
 - a. issues a diploma supplement that meets the European Higher Education Area principles (see chapter 3.2).
 - b. installs a system of credit transfer/recognition in order to facilitate periods of study at other HEI (see chapter 3.2).

- **Condition 4:** The University ensures that the curricula for the Master programmes are available on the website and that information on the course of studies is included in one document for the students (see chapter 5).

Proof of meeting these conditions is to be supplied by March 28, 2023.

The FIBAA Quality Seal is awarded.

Master of Laws – Magister Hukum (M.H.)

- **Condition 1:** The University regulates the admission requirements with regard to:
 - a. the Bachelor's degree required for admission.
 - b. the additional courses students must take before starting or during their studies if they have a Bachelor degree from a related or another research discipline (see chapter 2).
- **Condition 2:** The University defines assessable and comparable criteria for the selection decision (see chapter 2).
- **Condition 3:** The University submits an official regulation regarding the grading format of class/active participation including a definition of subject of the assessment (number of participation or quality) and the maximum number of participants in class in order to ensure objectivity and the adequacy compared to other test formats (see chapter 3.1).
- **Condition 4:** The University
 - a. issues a diploma supplement that meets the European Higher Education Area principles (see chapter 3.2).
 - b. installs a system of credit transfer/recognition in order to facilitate periods of study at other HEI (see chapter 3.2).
- **Condition 5:** The University ensures that the curricula for the Master programmes are available on the website and that information on the course of studies is included in one document for the students (see chapter 5).

Proof of meeting these conditions is to be supplied by March 28, 2023.

**The conditions are fulfilled.
The decision was made by the FIBAA Accreditation and Certification
Committee on June 21, 2023**

The FIBAA Quality Seal is awarded.



Assessment Report

Higher Education Institution:

Hasanuddin University, Indonesia

Master programme:

1. Master of Accounting
2. Master of Laws
3. Master of Public Administration

Qualification awarded on completion:

1. Master of Accounting – Magister Akuntansi (M.Ak.)
2. Master of Laws – Magister Hukum (M.H.)
3. Master of Public Administration – Magister Administrasi Publik (MAP)

General information on the study programme

Brief description of the study programmes:

The Master of Accounting (MoA) enables its graduates to manage accounting activities and processes in preparing and interpreting accounting reports by applying inter- and multidisciplinary perspectives as well as to conduct research with multi-paradigm approaches in order to work as professional accountants, academicians and researchers.

The Master of Laws (MoL) prepares its graduates for careers as legal practitioners, academicians, analysts and legal drafters. The learning objectives include proficiency to identify, assess and develop theories, politics and sociologies of laws as well as a deeper understanding of the substantive and procedural application of specialised laws. Graduates are able to demonstrate mastery in methods of legal research, legal reasoning and conduct legal writing.

The Master of Public Administration (MDP) prepares its graduates for careers as middle- and top-level managers of public organisations and public policy researchers. With achieving the learning objectives of the programme, graduates are able to understand theories and concepts of public administration and development as well as have a comprehensive understanding on research methodology and design. This is supported by the skills to apply critical and innovative thinking in the fields of public organisation, public management, public polity and digital governance related to islands and coastal areas.

Type of study programme:

Master programme

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

Master of Accounting: 2 years (4 semesters), 41 SKS credits

Master of Laws: 2 years (4 semesters), 41 SKS credits

Master of Public Administration: 2 years (4 semesters), 41 SKS credits

Mode of study:

Master of Accounting: full-time or part-time

Master of Laws: full-time

Master of Public Administration: full-time

Didactic approach:

study programme with obligatory class attendance

Double/Joint Degree programme:

no

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

Master of Accounting: 55 students every year

Master of Laws: 150 students every year

Master of Public Administration: 60 students every year

Programme cycle starts in:

Master of Accounting: February and August

Master of Laws: February and August

Master of Public Administration: February and August

Initial start of the programme:

Master of Accounting: 2008

Master of Laws: 1993

Master of Public Administration: 1982

Type of accreditation:

Initial accreditation

Procedure

A contract for the initial accreditation of the Master of Accounting (M.Ak.), Master of Laws (M.H.) and the Master of Public Administration (MAP) was made between FIBAA and Hasanuddin University on January 25, 2021. On October 8, 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 panel¹. The HEI has agreed with the chosen experts. The panel consisted of:

Prof. Dr. Andreas Gruener

University of St. Gallen, Switzerland

Professor of Finance and Accounting

(Corporate Finance, Controlling, Finance and Accounting, Private Equity, Corporate Finance / Valuation, Performance Measurement, Portfolio Management, Entrepreneurship)

Dr. Edy Santoso

University of Langlang Buana

Senior Lecturer Experience as assessor for BAN-PT (national accreditation)

(Business Law, International Trade Law, Intellectual Property Law and Cyber Law)

Prof. Dr. rer. pol. Christian Schachtner

IU Internationale Hochschule, University of Applied Sciences

Head of programme and Professor of Public Management & Nonprofit Management

(Public Law, Public Administration, Verwaltungsmanagement, Human Resource Management, Human Resource Development, Organisational Development, Agile Leadership, New Work, Nonprofit-Management)

Prof. Dr. Wolfgang Voegeli

University of Hamburg, Germany

Professor em. for Civil and Commercial Law

(Family Law, Sociology of Family Law, Family Policy, General Civil Law, Competition Law, European and International Business Law)

Ute Walter

Law Firm Fachanwaltskanzlei Alte Elbgastrasse, Hamburg, Germany

Lawyer

(Specialist for Family Law, Inheritance Law, Company Law, Tax Law)

Edgar Wienhausen

Free University of Berlin, Germany

Student of Law

(State Examination)

¹ The panel is presented in alphabetical order.

FIBAA project manager:
Friderike Uphoff

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 February 21, 22 and 23, 2022 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.

The assessment report based on this was delivered to the HEI for comment on June 3, 2022. The statement on the report was given on June 9, 2022. It has been taken into account in the report at hand.

Summary

The **Master of Accounting (M.Ak.)** offered by Hasanuddin University fulfils with 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 June 29, 2022 and finishing on June 28, 2027, 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 aspects²: admission requirements, examination and final thesis, study and exam regulations, as well as programme description. They recommend the accreditation on condition of meeting the following requirements:

- **Condition 1:** The University regulates the admission requirements with regard to:
 - a. the Bachelor's degree required for admission.
 - b. the additional courses students must take before starting or during their studies if they have a Bachelor degree from a related or another research discipline (see chapter 2).
- **Condition 2:** The University submits an official regulation regarding the grading format of class/active participation including a definition of subject of the assessment (number of participation or quality) and the maximum number of participants in class in order to ensure objectivity and the adequance compared to other test formats (see chapter 3.1).
- **Condition 3:** The University
 - a. issues a diploma supplement that meets the European Higher Education Area principles (see chapter 3.2).
 - b. installs a system of credit transfer/recognition in order to facilitate periods of study at other HEI (see chapter 3.2).
- **Condition 4:** The University ensures that the curricula for the Master programmes are available on the website and that information on the course of studies is included in one document for the students (see chapter 5).

Proof of meeting these conditions is to be submitted by March 28, 2023.

Furthermore, the quality requirements that have not been fulfilled –

- Equality of opportunity (see chapter 3.2),
- Internationality of the student body (see chapter 3.4),
- Process organisation and administrative support for students and faculty (see chapter 4.2)

² These aspects are asterisk criteria which means that they are essential for the study programme.

– 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 programmes could be further developed:

- Putting more efforts into the programme and conduct a thorough analysis of the applicants and the market (see chapter 1.3),
- Elaborating more on the profile of the programme with regard to whether the focus of graduates is on research or on practice (see chapter 1.3),
- Considering a change in the regulation in order to accept students who want to switch the programme (see chapter 2),
- Offering more possibilities for electives (see chapter 3.1),
- Structuring the courses in a more balanced way regarding the workload and adding courses from different accounting fields (see chapter 3.1),
- Giving students more access to practical examples, e.g., templates, in order to support the combination of theory and practice in the programme (see chapter 3.1),
- Including an option in the exam regulations that enables students to retake an exam (see chapter 3.1),
- Putting a department for special needs or a special needs executive into place (see chapter 3.2),
- Including new approaches and literature into the course outlines and descriptions and update the literature (see chapter 3.3),
- Increasing the number of guest lecturers in all three programmes (see chapter 3.3),
- Including more international contents (see chapter 3.4),
- Setting up a system which seeks to attract international students (see chapter 3.4),
- Hiring more international staff and send staff members to other universities for training and exchange (see chapter 3.4),
- Setting up more courses that are taught bilingually and increase foreign language contents if they want to internationalise more (see chapter 3.4),
- Giving the students more opportunities to develop and foster multidisciplinary competences (see chapter 3.5),
- Setting up a steering committee in order to include more participation elements in the decision-making processes (see chapter 4.2),
- Considering whether the opening hours of the library could be extended (see chapter 4.4),
- Publishing the documents in English on the websites in order to attract international students (see chapter 5).

There are also criteria in which the programme exceeds the quality requirements: Internal cooperation (see chapter 4.1),

- Student support by the faculty (see chapter 4.1),
- Programme director (see chapter 4.2),
- Alumni activities (see chapter 4.5).

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

Summary

The **Master of Laws** (M.H.) offered by Hasanuddin University fulfils with 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 June 29, 2022 and finishing on June 28, 2027, 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 aspects³: admission requirements, selection procedure, examination and final thesis, study and exam regulations, as well as programme description. They recommend the accreditation on condition of meeting the following requirements:

- **Condition 1:** The University regulates the admission requirements with regard to:
 - c. the Bachelor's degree required for admission.
 - d. the additional courses students must take before starting or during their studies if they have a Bachelor degree from a related or another research discipline (see chapter 2).
- **Condition 2:** The University defines assessable and comparable criteria for the selection decision (see chapter 2.).
- **Condition 3:** The University submits an official regulation regarding the grading format of class/active participation including a definition of subject of the assessment (number of participation or quality) and the maximum number of participants in class in order to ensure objectivity and the adequacy compared to other test formats (see chapter 3.1).
- **Condition 4:** The University
 - c. issues a diploma supplement that meets the European Higher Education Area principles (see chapter 3.2).
 - d. installs a system of credit transfer/recognition in order to facilitate periods of study at other HEI (see chapter 3.2).
- **Condition 5:** The University ensures that the curricula for the Master programmes are available on the website and that information on the course of studies is included in one document for the students (see chapter 5.).

Proof of meeting these conditions is to be submitted by March 28, 2023.

Furthermore, the quality requirements that have not been fulfilled –

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

- Equality of opportunity (see chapter 3.2),
- Internationality of the student body (see chapter 3.4),
- Process organisation and administrative support for students and faculty (see chapter 4.2)

– 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 programmes could be further developed:

- Clarifying the two target groups of the programme (see chapter 1.1),
- Putting more efforts into the programme and conduct a thorough analysis of the applicants and the market (see chapter 1.3),
- Considering a change in the regulation in order to accept students who want to switch the programme (see chapter 2),
- Presenting the legal field of maritime law more dominantly or invent a new elective track on maritime law (see chapter 3.1),
- Including an option in the exam regulations that enables students to retake an exam (see chapter 3.1),
- Putting a department for special needs or a special needs executive into place (see chapter 3.2),
- Including new approaches and literature into the course outlines and descriptions and update the literature (see chapter 3.3),
- Increasing the number of guest lecturers in all three programmes (see chapter 3.3),
- Setting up a system which seeks to attract international students (see chapter 3.4),
- Hiring more international staff and send staff members to other universities for training and exchange (see chapter 3.4),
- Setting up more courses that are taught bilingually and increase foreign language contents if they want to internationalise more (see chapter 3.4),
- Giving the students more opportunities to develop and foster multidisciplinary competences (see chapter 3.5),
- Setting up a steering committee in order to include more participation elements in the decision-making processes (see chapter 4.2),
- Publishing the documents in English on the websites in order to attract international students (see chapter 5),

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

Internal cooperation (see chapter 4.1),

- Student support by the faculty (see chapter 4.1),
- Programme director (see chapter 4.2),
- Alumni activities (see chapter 4.5).

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

Summary

The **Master of Public Administration (MAP)** offered by Hasanuddin University fulfils with 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 June 29, 2022 and finishing on June 28, 2027, 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 aspects⁴: admission requirements, examination and final thesis, study and exam regulations, as well as programme description. They recommend the accreditation on condition of meeting the following requirements:

- **Condition 1:** The University regulates the admission requirements with regard to:
 - a. the Bachelor's degree required for admission.
 - b. the additional courses students must take before starting or during their studies if they have a Bachelor degree from a related or another research discipline (see chapter 2).
- **Condition 2:** The University submits an official regulation regarding the grading format of class/active participation including a definition of subject of the assessment (number of participation or quality) and the maximum number of participants in class in order to ensure objectivity and the adequacy compared to other test formats (see chapter 3.1).
- **Condition 3:** The University
 - a. issues a diploma supplement that meets the European Higher Education Area principles (see chapter 3.2).
 - b. installs a system of credit transfer/recognition in order to facilitate periods of study at other HEI (see chapter 3.2).
- **Condition 4:** The University ensures that the curricula for the Master programmes are available on the website and that information on the course of studies is included in one document for the students (see chapter 5).

Proof of meeting these conditions is to be submitted by March 28, 2023.

Furthermore, the quality requirements that have not been fulfilled –

- Equality of opportunity (see chapter 3.2),
- Internationality of the student body (see chapter 3.4),

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

- Process organisation and administrative support for students and faculty (see chapter 4.2)

– 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 programmes could be further developed:

- Putting more efforts into the programme and conduct a thorough analysis of the applicants and the market (see chapter 1.3),
- Considering a change in the regulation in order to accept students who want to switch the programme (see chapter 2),
- Including a course on digitalisation into the curriculum (see chapter 3.1),
- Putting a department for special needs or a special needs executive into place (see chapter 3.2),
- Including new approaches and literature into the course outlines and descriptions and update the literature (see chapter 3.3),
- Increasing the number of guest lecturers in all three programmes (see chapter 3.3),
- Setting up a system which seeks to attract international students (see chapter 3.4),
- Hiring more international staff and send staff members to other universities for training and exchange (see chapter 3.4),
- Setting up more courses that are taught bilingually and increase foreign language contents if they want to internationalise more (see chapter 3.4),
- Giving the students more opportunities to develop and foster multidisciplinary competences (see chapter 3.5),
- Setting up a steering committee in order to include more participation elements in the decision-making processes (see chapter 4.2),
- Publishing the documents in English on the websites in order to attract international students (see chapter 5),

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 also criteria in which the programme exceeds the quality requirements:

- Internal cooperation (see chapter 4.1),
- Student support by the faculty (see chapter 4.1),
- Programme director (see chapter 4.2),
- Alumni activities (see chapter 4.5).

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

Hasanuddin University (Unhas) is a Higher Education Institution in the northeast of Makassar City in Indonesia which encompasses a total area of 220 hectares. Before the official establishment of Unhas in 1956, the University was part of the Faculty of Economics in 1947, a branch of Universitas Indonesia (UI) Faculty of Economics, Jakarta. The established of the Faculty of Economics in 1956 became the pioneer for the eventual construction of Unhas as an educational institution. The University was given a mandate to be an autonomous University in 2015 (fully implemented since year 2016) through Indonesian Government Regulation No. 53. As an autonomous University, Unhas strives to improve its quality and relevancy in a variety of fields and to be recognised internationally. The autonomous status implies that Unhas can easier introduce new study programmes and receives autonomy on its budgetary planning and business operations. In the course of this, Unhas implemented more than 50 study programmes since 2016, mainly Master and Doctoral Programmes.

Throughout its history, Unhas engaged on academic conducts that relate to teaching and learning, research and community service. The following strategic goals determine the activities of the University:

Vision:

“Centre of excellence for Indonesian maritime-based development of humanity, sciences, technology, arts and cultures”.

Missions:

1. To provide qualified learning environment to develop the capacity of innovative and proactive learners,
2. To preserve, develop, find, and create sciences, technology, arts and cultures,
3. To implement and disseminate sciences, technology, arts and cultures for the prosperity of Indonesian maritime society.

Values

1. Integrity: honesty, courage, responsibility, determination,
2. Innovation: the combination of creativity, quality-orientation, independence, pioneering,
3. Catalytic: bravery, determination, dedication, and competitiveness’,
4. Wisdom: appropriateness, fairness and civilized, holism and adaptability.

Strategic Goals:

1. To produce scholars of morality and integrity qualities,
2. To develop science and technology based on the concept of Indonesia Maritime Continent,
3. To apply and disseminate science and technology for the benefits of humankind,
4. To improve international reputation of Unhas,
5. To develop a good University governance and build a modern environmentally friendly campus.

Unhas is now offering 213 study programmes consisting of 6 diploma programmes, 65 Bachelor programmes, 66 Master programmes, 26 Doctoral programmes, 8 Professional programmes, as well as 31 specialist programmes with a total student body of around 35.000 students. All study programmes currently have been nationally accredited by both BAN-PT (National Accreditation Agency for Higher Education) and LAM-PTKes (Independent Accreditation Agency for Health Study Programmes).

In line with Unhas strategic goals, 35 study programmes have been internationally accredited or certified by international accreditation agencies such as ABET, ASIIN, ABEST-21, AUN-QA and IABEE. Since the last several years, Unhas has been facilitating and empowering all study programmes to be internationally recognised through several priority development programmes such as international class, student and staff exchange, joint research and publication, credit earning, joint degree, as well as international accreditation.

Unhas strategic direction consists of long-term planning (Unhas Development Plan 2030) which is further derived to a series of medium-term plans (currently Unhas Strategic Planning 2020-2024) as the basis of preparing the Annual Planning. The Unhas Development Plan 2030 consists of five themes that can be summarised in the following figure.

Figure 1: The Strategic Themes of Unhas Development Plan 2030



Currently Unhas is implementing the 3rd Stage or Milestone of Unhas Development Plan 2030 that is written in the University Strategic Plan 2020-2024 in which the main strategic goal is to become excellent and innovative University based on Indonesia Maritime Continent (IMC). The term IMC was firstly introduced by the late President Habibie describing that IMC referred to the uniqueness of the IMC region consisting of land, sea and air with rich diversities in term of natural resources, social, economic, arts and cultures, as well as health. Consequently, all

programmes within Unhas must develop their scientific uniqueness as a comparative advantage to similar programmes at other institutions.

The main strategic goals of the University Strategic Goals 2020-2024 are

- (1) improving graduate quality, relevancy, and competitiveness,
- (2) improving quality, relevancy, and innovation of research and community services,
- (3) down-streaming research results into markets,
- (4) strengthening good university governance, campus infrastructure and facilities.

Moreover, Hasanuddin University has received several accreditations and awards:

1. The “A” (excellent) accreditation by the BAN-PT for Universitas Hasanuddin since 2018.
2. A university in the class of 1001-1200 by the QS World University Ranking for the Universitas Hasanuddin in 2021.
3. The 79th impact rankings by the Times Higher Education in 2021 for the Universitas Hasanuddin, and it was the second in Indonesia.
4. The Disaster Management Campus by the Indonesian National Agency for Disaster Management (or BNPB) in 2021 for the Universitas Hasanuddin.
5. The Geographic Information System Advisor by the Environmental System Research Institute Indonesia in 2021 for Universitas Hasanuddin.

The **Master of Accounting** is a postgraduate programme pursued in three to four semesters. It was first established in 2008 at the Faculty of Economics and Business at Hasanuddin University. The study programme is accredited with Grade A (Excellent) by Indonesia’s National Accreditation Organisation for Higher Education⁵. Every five years the programme will be re-accredited by the National Accreditation Body of the Ministry of Higher Education. This accreditation is valid until April 16, 2024. The programme specification was revised in December 2020.

The **Master of Laws** is a two-year postgraduate programme designed to fulfill the need of legal professionals and experts in Indonesia, both locally and internationally. The programme was first established in 1993 at the Faculty of Law at Hasanuddin University. The programme offers six elective tracks: Criminal law, Civil Law, Constitutional Law, International Law, Health Law and Agrarian Law. The study programme is accredited with Grade A (Excellent) by Indonesia’s National Accreditation Organisation for Higher Education. Every five years the programme will be re-accredited by the National Accreditation Body of the Ministry of Higher Education. This accreditation is valid until October 30, 2024. The programme specification was revised in November 2018.

The **Master of Public Administration** is a two-year Master programme offered at the Faculty of Social and Political Sciences (FISIP) that was first established in 1982 with the name “Development Administration Study Programme“ and has been organised by the Graduate School of Unhas. The study programme is accredited with Grade A (Excellent) by Indonesia’s National Accreditation Organisation for Higher Education. Every five years the programme will be re-

⁵ see: Decree No.7542/SK/BAN-PT/Akred/M/XI/2020

accredited by the National Accreditation Body of the Ministry of Higher Education. This accreditation is valid until October 10, 2024. The programme specification was revised in November 2020.

Further development of the programmes and statistical data

Table 1: Statistical Data Master of Accounting

	1. Cohort (2018/2019-2)	2. Cohort (2019/2020-1)	3. Cohort (2019/2020-2)	4. Cohort (2020/2021-1)	5. Cohort (2020/2021-2)	6. Cohort (2021/2022-1)
# Study Places offered by HEI	40	40	40	40	60	60
# Applicants	∑	28	42	23	32	65
	f	13	27	18	19	45
	m	15	15	5	13	20
Application rate	70,00%	105,00%	57,50%	80,00%	108,33%	93,33%
# First-Year Students (accepted)	∑	21	35	21	26	41
	f	18	25	17	16	29
	m	3	10	4	10	12
Rate of female students	0,857142857	0,714285714	0,80952381	0,615384615	0,707317073	0,511627907
# Foreign Students	∑	0	0	0	0	0
	f	0	0	0	0	0
	m	0	0	0	0	0
Rate of foreign students	0	0	0	0	0	0
Percentage of occupied study places	52,50%	87,50%	52,50%	65,00%	68,33%	71,67%
# Graduates	∑	16	16	5	0	0
	f	13	11	5		
	m	3	5			
Success rate (students who finished their studies)	76%	46%	24%	0%	0%	0%
Dropout rate (students who dropped their studies)	10%	0,00%	0,00%	0%	0%	0%
Average duration of study (year)	2,09	1,89	1,83	-	-	-
Average grade of final degree	3,87	3,88	3,93	-	-	-

The statistical data show a stable number of applicants in the last four years. Since the number of applicants is also increasing in the last two years, the programme extended the number of study places offered from 40 to 60 places. However, not all study places are occupied. There are no dropouts from the programme in the last two years, in the second cohort of 2018, there is a dropout rate of 10 %. What is more, the students from the cohort of 2018 slightly exceeded the planned study time of 1.5 to 2 years, the cohorts 2019 to 2020 have been able to stay within the planned study time. For the cohorts of 2020, the programme is not finished, therefore, there are no graduated students as of yet.

Table 2: Statistical Data Master of Laws

	1. Cohort 2018 (odd)	2. Cohort 2018 (even)	3. Cohort 2019 (odd)	4. Cohort 2019 (even)	5. Cohort 2020 (odd)	6. Cohort 2020 (even)
# Study Places offered by HEI	100	50	100	50	100	50
# Applicants	∑	117	66	102	64	155
	f	52	25	46	21	69
	m	65	41	56	43	86
Application rate	117,00%	132,00%	102,00%	128,00%	62,00%	310,00%
# First-Year Students (accepted applicants)	∑	96	45	93	47	60
	f	49	15	44	20	22
	m	47	30	49	27	38
Rate of female students	0,510416667	0,333333333	0,47311828	0,425531915	0,366666667	0,422222222
# Foreign Students	∑	0	0	0	0	0
	f	0	0	0	0	0
	m	0	0	0	0	0
Rate of foreign students	0	0	0	0	0	0
Percentage of occupied study places	96,00%	90,00%	93,00%	94,00%	60,00%	90,00%
# Graduates	∑	56	31	38	13	1
	f	30	15	17	8	0
	m	26	16	21	5	1
Success rate (students who finished their studies)	58,33%	68,89%	40,86%	27,66%	1,67%	0,00%
Dropout rate (students who dropped their studies)*	4,166666667	4,44%	1,07%	4,25%	1,66%	0,00%
Average duration of study	2,74	2,74	3,03	3,03	2,68	2,68

Average grade of final degree	3,79	3,79	3,81	3,81	3,86	3,86
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The statistical data for the Master of Laws show a stable number of applicants from 2018 to 2020. There are 100 study places offered for the odd semester and 50 places offered for the even semester. The number of applicants exceeds in almost all semesters the number of study places, however, not all study places are occupied.

The students slightly exceed the planned study time of two years by one or two semesters. The dropout rate has been rather low and is on average 3 %.

Table 3: Statistical Data Master of Public Administration

	Cohort (2018/2019-2)	Cohort (2019/2020-1)	Cohort (2019/2020-2)	Cohort (2020/2021-1)	Cohort (2020/2021-2)	Cohort (2021/2022-1)
# Study Places	30	30	30	30	30	30
# Applicants	Σ 6	35	9	20	16	19
	f 2	12	6	11	5	8
	m 4	23	3	9	11	11
Application rate	20%	116,67%	30%	66,67%	53,33%	63,33%
# First-Year Students	Σ 6	32	6	17	15	15
	f 2	10	4	10	5	7
(accepted)	m 4	22	2	7	10	8
Rate of female	33%	31%	67%	59%	50%	50%
# Foreign Students	Σ 0	0	0	0	0	0
	f 0	0	0	0	0	0
	m 0	0	0	0	0	0
Rate of foreign	0	0	0	0	0	0
Percentage of occupied study places	20,00%	106,67%	20,00%	66,67%	50,00%	50,00%
# Graduates	Σ 12	13	1	4	0	0
	f 5	6	1	3	0	0
	m 7	7	0	1	0	0
Success rate	100,00%	100,00%	47,06%	0,00%	0,00%	0,00%
Dropout rate	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Average duration of study	2,5	2,3	2,5	0	0	0
Average grade of final degree	3,88	3,88	3,9	0	0	0

The statistical data of the Master of Public Administration show a varying number of applicants in the last four years (since 2018). Around 50 % of the study places offered are occupied by first year students. There are no drop-outs from the programme. With regard to the cohort of 2019/2020-2, five students are still writing their thesis and have not finished their studies, yet. In the cohort of 2020/2021-1 and 2020/2021-2 the remaining students are still conducting research, writing articles and their thesis. The two students who dropped out from the cohort of 2018 and the two students from 2019 were accepted to job opportunities. What is more, graduates are slightly exceeding the planned study time of two years by one semester.

Furthermore, **all three Master programmes** have undergone several iterations and changes since its introductions. In the next years, the University plans to strengthen the international focus of the study programmes and adapt the curricula accordingly.

At the same time, the University also tries to increase the number of applicants for both degree programmes through internationalisation measures, such as international accreditation.

Appraisal

The statistical data show relatively stable application rates in all three Master programmes, however, in all programmes not all study places are occupied by first year students. An effect of the Corona pandemic on applicant numbers can be observed in all three programmes. However, for the Master of Accounting, the number of study places on offer was increased from 40 to 60 in 2018 due to the increased demand for the programme. The rate of female and male students is balanced in all three programmes.

There are few students who drop out of the programmes and the reasons for students dropping out of the programmes are thoroughly evaluated by the University. Students exceed the planned time of study by one or two semesters on average, based on the data from graduates between 2018 and 2020. For the cohorts of 2020, 2021 and 2022, the programme is not finished, therefore, there are no graduated students as of yet.

For the following years, the University plans increase the number of students with improving the quality and the offers of the study programmes, especially with a more international portfolio and focus.

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programme (Asterisk Criterion)

For all Master programmes

The objectives of Master programmes are positioned upon the Indonesian Higher Education National Standard or as promulgated by the Regulation of the Ministry of Research, Technology and Higher Education No. 44 of 2015 (which is subsequently amended by the Regulation of the Ministry of Research, Technology, and Higher Education No. 50 of 2018). These objectives are further aligned with President Regulation No.8 of 2012 concerning the Indonesian National Qualification Framework, particularly the Master Degree level or Level 8 Framework. This is equivalent to level 7 in European Qualifications Framework (EQF).

The graduates of the study programmes are expected to possess at least four categorical traits. Those are the 'attitude,' 'knowledge,' 'generic skill' and 'specialised skill.' These traits are further described in the Programme Learning Outcomes.

Master of Accounting

MoA sets its programme objectives to produce professional accountants (middle manager), academicians and researchers who are able to manage accounting activities and processes in preparing and interpreting accounting reports by applying inter- and multidisciplinary perspectives as well as to conduct research with multi-paradigm approaches. Generally, the alumni of MoA programme work as middle managers in public or private companies. Some graduates work as lecturers and researchers in higher education institutions. Referring to programme objectives, MoA has formulated the intended learning outcomes as follows:

Table 4: MoA Programme Learning Outcomes

DESCRIPTION	LEARNING OUTCOMES
Attitude (A1)	Apply the professional ethics of accountant in business practices
Competence (C1)	Able to think critically and innovatively as well as work in teams with communication skills both orally and in writing in accounting field
Knowledge (K1, K2)	Demonstrate and construct analysis of financial reports and budgets for decision making to stakeholders
	Interpretation of accounting information system in business organizations
Skill (S1, S2, S3, S4)	Able to analyze financial accounting theory and the economic consequences of various alternative accounting standards and policies
	Able to criticize the managerial accounting decisions and their impacts on economy, social and environment
	Able to analyze information technology and audit system in business organizations and their implications on economy and social behavior
	Able to design research in accounting scientific development independently and/or in groups, and to publish the results both nationally and internationally

In ensuring that the formulated learning outcomes fulfil the needs of stakeholders, MoA evaluates them along with the curriculum periodically. Suggestions from students and alumni are obtained through brainstorming, questionnaires and interviews. Companies, governmental and professional associations propose their recommendations through workshop and conference. Universities, on the other hand, employ the peer-review forum to gain ideas for improvement. The learning outcomes and the curriculum are further evaluated and revised based on the suggestions obtained to reflect the needs of stakeholders, normally conducted every four years.

Master of Laws

In line with the national regulations, the study programme objectives are divided into general and specific objectives, which ultimately combine theoretical and practical aspects of learning. Both objectives aim to make the students able to demonstrate the ability of academic and critical thinking and the capacity to conduct research independently, provide professional services, develop their profession and identify societal issues through scientific intuition and alternatively provide the solution to the presented issues. Referring to programme objectives, MoL has formulated the intended learning outcomes as follows:

Table 5: MoL Programme Learning Outcomes

ATTITUDE	LO1	Possess integrity and professional legal ethics in accordance with the values of <i>Pancasila</i> (core ideologies of Indonesian Government);
KNOWLEDGE	LO2	Demonstrate proficiency to identify, assess, and develop theories, politics, and sociologies of laws;
	LO3	Demonstrate a deeper understanding of the substantive and procedural application of specialised laws (i.e., criminal, civil, constitutional, international, health, and agrarian laws);
GENERIC SKILL	LO4	Demonstrate mastery in methods of legal research, legal reasoning, and able to conduct legal writing properly;
	LO5	Capable of projecting ideas logically, critically, and argumentatively in any legal field either in writing or orally in accordance with the academic ethics;
	LO6	Capable of interpreting theoretical and normative aspects of laws in any field of laws;
SPECIALISED SKILL	LO7	Capable of discerning and drafting concepts for dispute settlement and litigation throughout juridical methods of reasoning, in line with the existing legislations and theories;
	LO8	Capable of handling legal claims in order to promote fairness, functionality, and certainty of the laws
	LO9	Capable of providing feedback to resolve alternative dispute settlement in written form;
	LO10	Capable of analysing and interpret theories behind legal drafting, judgment drafting, contract drafting, including formal and procedural aspects of legal enforcement.

Each of the learning outcomes components is subject to yearly review by the Head of the programme and Faculty's Quality Assurance Team, considering its progress and achievement to fulfil the graduate profile. Furthermore, the PLOs are subject to revision on a quarterly period (every four years) by all the associated stakeholders to ensure that it could follow the relevance of the job market and the graduate profile as a legal professional. Finally, the study programme expects its graduates to possess personal skills such as communication, proficiency in the foreign language (English), writing skills and adaptability in the new social or working environment. With all these objectives considered, the study programme projects its graduates to work as legal practitioners, academicians, analysts and drafters.

Master in Public Administration

The Master in Public Administration is a two-year programme and it rewards the students with a Master of Public Administration (MPA). MPA graduates can work in public and private institutions both on national and international level, specifically in the fields of public management and public policy. To foster the quality of the programme, the expected learning outcomes are developed and constructively aligned with the national regulations. Students are thus expected to develop knowledge, solve problems and manage research in the field of public administration.

The programme is designed to provide students with knowledge and skills in the development and application of public policy and public management competencies. The combination of concepts, theory and practice are the main activities of the programme in order to prepare the students for their careers or improvement of careers in their respective field. The target groups of the programme are the middle- and top-level managers of public organisations and public policy consultants and analysts, as well as researchers in the field of public administration.

Referring to programme objectives, MPA has formulated the intended learning outcomes as follows:

Table 6: MPA Programme Learning Outcomes

	Code	Descriptions of Expected Learning Outcomes	General/Specific
Attitudes	1	Have integrity, professionalism and uphold humanity, as well as academic values and ethics	General
Knowledge	2	Demonstrate understanding on the theories and concepts of public administration and development	Specific
	3	Demonstrate comprehensive understanding on research methodology and design	Specific
Skills	4	Apply critical and innovative thinking in the fields of public organization, public management, public policy and digital governance related to islands and coastal areas	General
	5	Able to design and carry out qualitative, quantitative and mixed-method research independently	General
	6	Apply techniques in preparing public policy documents related to archipelagic and coastal areas	Specific
	7	Apply problem-solving and decision-making techniques related to archipelagic and coastal areas	Specific
	8	Apply organizational innovation methods and public services related to islands and coastal areas	Specific

Appraisal:

The qualification objectives of the programme are explained and convincingly presented in relation to the target group, targeted professional field and societal context of the discipline. They embrace academic proficiency, comprehensive employability, as well as the development of the individual student's personality. The subject-specific and extra-curricular qualification objectives and skills to be acquired correspond with the aspired level at graduation. They take into account the requirements of the national qualification framework of Indonesia.

For the **Master of Laws** programme, the panel noticed that there might be different target groups for the study programme. On the one hand, there are general graduates of a Bachelor programme who want to get an advanced qualification in law, on the other hand, there are professionals from other fields. Therefore, the panel strongly recommends clarifying these two target groups which might lead to two different law programmes (an executive Master and a consecutive Master programme).

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.1*	Objectives of the study programme (Asterisk Criterion)					MoL, MoA, MPA

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

Master of Accounting

The curriculum of the programme is designed to equip students with necessary skills and knowledge to compete on the national and international job market. For instance, several courses such as Advanced Management Accounting, Assertion and Fraud, System and Technology Information and Auditing, Environmental and Social Accounting, and Market-based Accounting Research do not merely discuss the Indonesian business setting but also involve the ongoing cases in overseas. The use of international textbook and case studies will support students to be familiar with the global context as regard to their course. The lecturers also prepare the materials such as slide presentation in English.

Starting in 2016, MoA has been encouraging students to publish their research in reputable international journal and international conferences as requirement before attending the research seminar. Based on the result of the tracer study, some of the graduates are currently working in multinational companies. Moreover, the Faculty of Economics and Business commits to incorporate international programme to its events. It regularly conducts public lectures, inviting speakers from foreign universities where academic staffs and students are encouraged to attend (e.g., from University of Southampton in the United Kingdom and Nagoya University of Commerce and Business in Japan). In addition, the faculty hosts an international conference annually to accommodate research presentations and publications for stakeholders.

What is more, the experiences of academic staffs, such as the educational background from overseas, professional practices as consultant in multinational companies and joint-research programme with lecturers from foreign universities, are supposed to help students to gain multicultural perspectives. The programme also accepts international students and supports this by providing scholarships for foreign students (e.g., in 2019 one student from Yemen).

Master of Laws

The MoL has an international orientation reflected in the study programme's course structure which incorporates international law elective courses and global-oriented courses for non-international law track such as International Contract Law, Business Dispute Settlement, Intellectual Property Rights, Sociology of Law and International Law and Human Rights. These courses seek to educate students to understand the existing international legal standards and be aware of different legal systems around the world. As a result, these courses are generally tailored to incorporate a handful of foreign legal materials and references to support their respective learning process.

Moreover, the academics team consists of lecturers with an international background of graduating, teaching or working abroad. What is more, in order to foster the students' employability as prospective international academics, the study programme assists the students in submitting their academic manuscript to the in-house law journal, Hasanuddin Law Review, which as of 2021 has been qualified for Scopus-Indexation. The programme also extends the opportunity for Master students to participate in international conferences hosted by the faculty or by other universities or institutes abroad.

Master of Public Administration

The MPA has been designed to equip the students with necessary skills required to work in national and international public organisations. These skills are taught either in lecture, practice, case studies and especially when conducting research within the final project. Specifically, the programme uses a majority of English text books and journals where students learn and explore the area of their research interest as well as relevant case studies within the international context. The programme encourages its students and faculty members to participate in international academic activities.

These include:

- present research findings at international conferences,
- publish in an international journal,
- organise field study where the students have the opportunity to learn best practices in international public organisations (mostly done in ASEAN countries),
- conduct guest lectures which invite international distinguished scholars.

What is more, the programme offers a double degree in Public Policy and Management in collaboration with the Graduate School of Humanities and Social Sciences at the University of Melbourne (Australia) and another double degree programme in Electronic Government in collaboration with the School of Government at Victoria University of Wellington (New Zealand). In addition, the programme attracts international students to pursue their Master degree in Public Administration with scholarships organised at University level.

Appraisal:

The designs of the study programmes appropriately take into account the required international aspects, with respect, too, to its graduates' employability.

	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)			MoL, MoA, MPA		

1.3 Positioning of the study programme

Positioning in the educational market

The **Master of Accounting** programme has its unique selling-point compared to other Master of Accounting by including environmental and therefore international issues into the courses, particularly in the Social & Environmental Accounting. This enables graduates to a sensitivity to the environment when they are working. In addition, MoA also offers qualitative research approach that considers sociology and psychology issues in Accounting.

At national level, the main competitor of the MoA are Universitas Brawijaya and Universitas Indonesia. Both are located on the Java island. In the eastern part of Indonesia, Universitas Hasanuddin is the biggest University, therefore the MoA programme has become the priority of choice for prospective students. This is reflected by the increasing interest of applicants who are coming from various regions in Indonesia. The strength of the MoA Programme lies in the preparation of learning outcomes and the curriculum that involves all stakeholders and strong networking with alumni.

To maintain the relevance of the learning outcomes and curriculum, MoA conducts benchmark regularly to other top universities offering similar programmes both at national and international level (such Universitas Indonesia, Universitas Brawijaya, UiTM Malaysia, UKM Malaysia).

The **Master of Laws** is a general study programme that receives applications from all fields of study. The data show that the public interest in the programme has been increasingly on-demand since the last semester in 2020. The advantages of the programme are in the qualified teaching resources and the "A" or "Highly Satisfactory" by the National Accreditation Body in two successive periods of 2014-2018 and 2019-2023.

The main competitors in Indonesia offering similar Master of Laws programmes are Brawijaya University (Malang, East Java) and Airlangga University (Surabaya, East Java).

The **Master of Public Administration** was the first Master Degree programme in Public Administration established in the eastern part of Indonesia. This has made the programme a pioneer in training future public service leaders in the region since the 1980s. Hasanuddin University is one of the top-ten universities in Indonesia in 2020 (Webometric, 2020) which contributes to its competitiveness in the educational market. For instance, the Ministry of Education and Culture of Republic of Indonesia provided scholarships for candidate lecturer in Public Administration and selected MPA as the main partner to run that programme in 2013-2015. The programme has also been listed as one of the University hosts in LPDP scholarship for Master programme in Public Administration. Additionally, the programme is the first and the only one in eastern part of Indonesia to offer a double degree programme in Public Administration with two university partners, namely the University of Melbourne (Australia) and Victoria University of Wellington (New Zealand). This international network also enables students to participate in international conferences organised by the Faculty of Social and Political Sciences.

The programme has also been accredited with "A" (excellent) accreditation by the National Accreditation Agency for Higher Education (BAN-PT) since 2014. This distinguishes the programme with others that received lower accreditation points, particularly in the universities located in eastern part of Indonesia. The main competitors are mostly located in western part of Indonesia, namely University of Indonesia, Gadjah Mada University and Brawijaya University.

Positioning on the job market for graduates

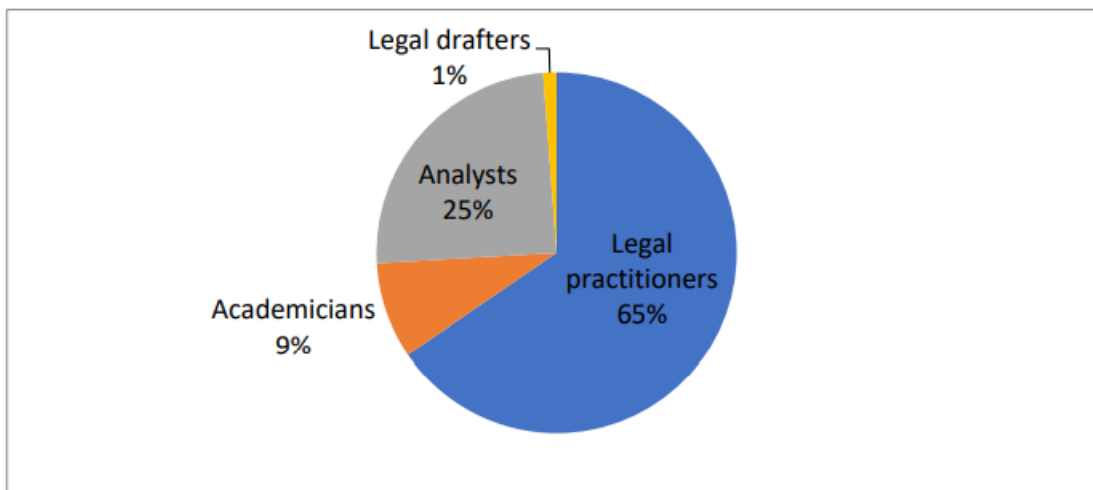
The **Master of Accounting** produces graduates who have the competence to master theory and apply it in the world of work in these various sectors. Most of students are employed when they start studying in the programme. To accommodate employed-students, MoA programme provides

Friday (after office hours) and Saturday classes. The motivation of undertaking the MoA programme is to improve their career either in their institution or move to another company.

Based on the results of a tracer study in 2020, most of graduates work in governmental institutions and private companies as accountants, auditors, financial managers, as well as in universities as academicians and researchers. Other graduates work as consultants and entrepreneurs. About 60 % of the graduates stay at the same position and about 28 % got promoted to higher positions.

Graduates of the **Master of Laws** programme commonly work as legal practitioners, academicians, analysts or legal drafters. According to the tracer study reports (2018, 2019 and 2020 respectively) provided by the Faculty of Laws, the graduate distribution is as follows:

Figure 2: MoL Graduates Working Demographics (2018-2020)

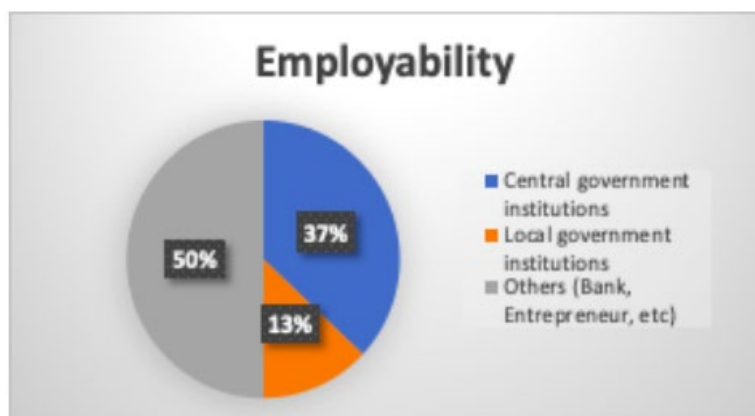


Graduates of the **Master in Public Administration** can either apply at public or private sector organisations. They can work as public administrators, public policy consultants and researchers in the field of public administration and development. Some students are already employed prior to the commencement of the study while the rest are fresh graduates from Bachelor programmes.

As the oldest programme in the region, some of our graduates have been elected as Head of district/mayor and appointed as middle- and top-level managers in public agencies both at local and regional level. The MPA alumni have the opportunity to work in government organisations, both at central, local and non-governmental organisation levels.

In addition, the programme conducts a regular survey (once a year) to know whether the graduates find adequate jobs. The results of the latest tracer study, conducted from April to July 2021, are show in the following figure:

Figure 3: MPA Graduates Occupation (2021)



Positioning within the HEI's overall strategic concept

All three study programmes are oriented towards the University's strategy plan for 2020-2024.

The **Master of Accounting** is also oriented towards the faculty's strategy plan for 2021-2025, which is built to meet the needs of the education market demand of MoA graduates. Application numbers of the MoA are relatively high, compared to other study programmes at the faculty. Thus, the programme has an important position. The synchronisation of the programme with the strategies of the University and the faculty can further encourage MoA programme to be more advanced because they receive support from both university and faculty levels.

Based on the two strategies, the MoA lowered it into a study programme strategy by creating a learning process of international quality and local character, namely the Indonesian character in accounting and finance. Students, in this case, are shaped to think globally and act locally according to the Indonesian culture. The explanation of the MoA strategy, then, is contained in learning outcomes, namely attitude and competence, where students when expressing their critical and innovative thoughts and when communicating or interacting with outside parties, either as a team or individually, always prioritise moral/ethical values as Indonesians.

Moreover, the MoA strives to carry out research in the field of accounting that is disseminated both nationally and internationally so that the benefits are felt by many people. MoA, in this case, encourages students to always conduct research and present research results at international seminars to allow their horizons to open and establish relationships with the international community. This strategy is in line with the University's strategy, which emphasises the international standard of higher education and building strong relationships with the outside world.

With regard to the **Master of Laws**, the University's strategy is also firmly integrated, complemented by the strategic planning of the Faculty of Law from 2020-2024. These instruments incorporate strategic approaches to achieve University's secondary mission, namely the "preservation, development, discovery, and formulation of knowledge, technology, art and culture". Driven by this mission, the programme strives to improve and develop legal science to maintain its presence with market demands at the national and international markets. Finally, the Master of Laws programme positions itself as a mono-discipline programme associated with legal study discipline. It implies that all the teaching processes of this programme are under the

authority of the Faculty of Law, which oversees all legal studies offered at Hasanuddin University.

The **Master of Public Administration** programme is developed based on the strategic plan of Universitas Hasanuddin which is to pursue a better ranking nationally and internationally. Therefore, the study programme initiated a joint programme with two international and reputable universities, a double degree programme in Public Policy and Management at University of Melbourne (Australia) and Victoria University of Wellington (New Zealand).

MPA graduates are required on the job market, particularly in public organisations and universities. The University has a long-term vision (2030) which is articulated in the form of strategic vision 2020-2024. This is addressed at the programme level through updated teaching and learning materials. MPA is one of the Master programmes offered at the Faculty of Social and Political Sciences (FISIP) and also one that receives relatively high numbers of applicants compared to other Master programmes at the faculty.

Appraisal:

The reasons given for the positioning in the educational market of the three study programmes are plausible. Hasanuddin University is a well-established university in Indonesia, therefore students are convinced why they went to Unhas and pursue their studies. However, the panel recommends putting more efforts into the programme and conduct a thorough analysis of the applicants and the market.

The arguments in support of graduate employability on the basis of the stated qualification objectives are convincingly presented. Hasanuddin University graduates seem to be very strong on the Indonesian labour market; the panel formed the view that the image of the University seems to be well. The future fields of employment for graduates are plausibly set forth. The graduates of the **Master of Laws** work as legal practitioners, drafters, analysts and academicians. The graduates of the **Master of Public Administration** work as managers in public organisations and public policy research. The graduates of the **Master of Accounting** work as professional accountants or academicians and researchers. In this context, the panel recommends elaborating more on the profile of the programme with regard to whether the focus of graduates is on research or on practice.

The study programmes are convincingly integrated into the HEI's overall strategic concept. The study programme's qualification goals are in line with the HEI's mission and strategic planning. The three Master programmes belong to the biggest programmes at Hasanuddin University. The programmes are integrated into the strategic concept of the University to go more international.

		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			MoL, MoA, MPA		
1.3.2	Positioning of the study programme on the job market for graduates („Employability“)			MoL, MoA, MPA		
1.3.3	Positioning of the study programme within the HEI's overall strategic concept			MoL, MoA, MPA		

2. Admission

The admission system for new students in **all Master programmes** is based on the respective Regulation of the Hasanuddin University Rector on admissions in Master and Doctoral programmes⁶ and the Regulation on the Implementation of Masters Study Programmes at Hasanuddin University⁷. These regulations includes the academic requirements of prospective new students, administrative requirements, the selection process for prospective participants, foreign student admissions, transfer student admissions and students moving to other study programmes.

The Master programmes open student admissions twice in each academic year, i.e. admissions in the winter and in the summer semester. Further information, including the progress and results of their application, can be accessed by prospective students through the online system⁸ by entering their applicant registration number.

In terms of educational qualifications, this programme is open to anyone who wants to continue their education from Bachelor (S1) to Master level (S2) and who come from any state university/institute or private higher education, provided that their undergraduate examination has met the requirements set by the Ministry of Education and Culture. To be accepted as a Master student, applicants must meet the following academic and administrative requirements:

1. Applicants must have a Bachelor's Degree or equivalent diploma from an accredited study programme and from an accredited state or private HEI.
2. Applicants must hold a Bachelor's degree (S1) obtained through the thesis pathway from an accredited study programme
3. Applicants hold a sufficient score in English proficiency test (at least 450 for TOEFL ITP, IELTS of 5.0 and equivalent), and a minimum score of 500 in the test of academic potential, proved by the certificate of the accepted English proficiency test and the result statement of the test of academic potential.
4. Applicants need to declare that they did not drop out of any Unhas Study Programme or Postgraduate study programme at any other university. Moreover, applicants are not allowed to participate in more than one study programme within the Unhas environment (at any time).
5. Applicants must pass an entrance examination (TPA) held by Universitas Hasanuddin as stated in the letter of acceptance.

The TPA test is supposed to evaluate the aspects of intellectual capacity which are considered relevant as a basis for the likelihood of a person succeeding in a Master programme. The TPA tests used for the Universitas Hasanuddin postgraduate programme entry selection process are not carried out independently. They are conducted by the Academic Aptitude Test Unit (UPP-TPA)

⁶ see Rector's Regulation No.36621/UN4.1/PP.37/2017 concerning New Student Admissions to Hasanuddin University, supported by the Decree of the Chancellor of Hasanuddin University regarding the Implementation of New Student Admissions for the Masters and Doctoral Programmes of Hasanuddin University

⁷ see: Decree of the Rector of the Hasanuddin University No.2784/UN4.1/KEP/2018 concerning the Implementation of Masters Study Programmes at Hasanuddin University

⁸ see: <https://regpmb.unhas.ac.id/>

of the National Planning Agency (Bappenas) in collaboration with Universitas Hasanuddin. The TPA scores range from 200 to 800, the minimum score for students to be accepted is 500.

The TPA test evaluates three competencies: Verbal (words), numerical (numbers) and figural (pictures).

- The verbal tests evaluate the ability to understand and to using language. This test includes tests regarding synonyms, antonyms, word relationships, word grouping, general logic, statement and conclusion analysis (syllogism) and storyline logic.
- The numerical test serves to measure the ability to understand and think in terms of numbers/mathematically, in the structured and logical framework of mathematical thinking. These tests include arithmetic, number series, letter series, numerical logic and numbers used in stories.
- The figural test serves to measure the ability to understand and think dealing with pictures, symbols and diagrams including a logical diagram test.

Furthermore, prospective students can be from oversea universities if their diplomas have been legalised and are considered equivalent to the graduate diploma in Indonesia by the Ministry of Education and Culture. For foreign applicants, additional provisions will apply such as having a sufficient command of the Indonesian language and obtaining a permit from the Ministry of Education and Culture. The admission for foreign students is managed by the academic bureau of Unhas.⁹

The criterion of both number 1 and 2 (test of academic potential) are specified in order to assess potential candidates and eligibility in attaining the course learning outcomes. Apart from the documents listed above, there are still additional requirements that must be submitted as part of the administrative process of the admission:

1. Personal health statement
2. Form of biographical data
3. Samples of academic article published in journal (if relevant)
4. Three exemplars of research plan draft

The decision on admission, as well as the number of students accepted in each academic year are solely determined by the Chancellor at the suggestion of the Head of the study programme.

Counselling for prospective students

All study programmes utilise various online and offline media to disseminate information related to the study programmes. Stakeholders and prospective students can obtain information on the websites¹⁰. The information contained on the website consists of information on the study programmes' profiles, specialisation information, course specifications, human resources and information related to student admission requirements and schedules. In order to make it easier for prospective applicants to obtain more detailed information, information services via email and other social media are also provided (e.g., WhatsApp, Facebook, Line and Instagram).

⁹ see: <https://foreignstudent.unhas.ac.id/how-to-apply>

¹⁰ see: <https://regpmb.unhas.ac.id/>

In terms of non-electronic sources, brochures are provided to inform prospective students regarding the general profile of the study programmes. Information are also available at the University's helpdesk on campus.

Hasanuddin University also promotes its study programmes on international events such as education exhibition conducted in South Korea, Bahrain, Italy, Japan, Malaysia, Canada, Brunei Darussalam, Poland and Russia. Annually, Unhas allocates specific budget for this international promotion.

Furthermore, if the prospective students are interested to know about the further information regarding the programme, they are welcome to directly attend the office in order to ask for some more specific questions, or to send their inquiries via email or phone call. This source of information is always available. The response to the questions would be processed by the official of the study programme as soon as possible, until it has been clarified by the responsible person from the programme (e.g., Head of the programme, Dean of the faculty, Vice Dean).

Selection Procedure

For prospective students to be accepted into the Master programmes, in addition to passing the selection based on the completed documents as required by the University, they must fulfill the following requirements:

- pass written examinations consisting of a test related to the field of their study programme,
 - a) for **the MoA**: two sections, multiple choice (examined by selection committee) and essay questions (examined by the study programme). The Head of the MoA will input the result of essays from each participant into the system. The final result will be automatically calculated by the system with proportion of 60 % for TOEFL and APT and the remaining 40 % for field of study test. The passing grade is set at 60.
 - b) for **the MoL**: multiple choice questions (examined by selection committee) and interview. The interview is conducted by the appointed committee of the study programme examining the potential of the research plan as well as applicants' commitment to finish their study.
 - c) for **the MPA**: multiple choice questions (examined by selection committee)
- a general academic aptitude test (TPA),
- an English language test (TOEFL).

They do not need to take another TOEFL test if they can show proof of having passed the TOFL test with a score which satisfies entrance requirements from an organiser recognised by the University. The written examinations for each of these components are held simultaneously for all selection participants.

According to University regulations, other additional tests are not applied at the Master's level, except for prospective students who go through the affirmation programme selection route. This

route targets minority groups who require affirmation policies (e.g., people with disabilities, outstanding individuals from poor families or disadvantaged areas, individuals who excel in sports, arts or science and technology olympiads at national and international levels), using a selection system of a special nature that is regulated at the University level.

The score limit and the successful intake quota for the programmes are adjusted to the capacity of the study programme, which is 55 every year for the Master of Accounting, 150 every year for the Master of Laws and 60 every year for the Master in Public Administration. These quota are also discussed in a University leadership meeting. If the number of candidates passing the selection process exceeds the maximum number of places offered, the programme will sort the total score for the entrance exam and accept applicants with the top score according to class capacity.

The decision on successful new student candidates is then finally determined through a leadership meeting between the Rector and the Dean of the the faculty after which it is officially announced on the University's official website which can be accessed online by all selection participants.

Every year, the study programme periodically reviews the selection/recruitment method of students in order to improve the procedure. The board of the programmes therefore regularly makes some evaluations in the recruitment process. It was evaluated based on the matching between the criteria made for candidates with the outcomes of teaching process itself. The board of the programmes would assess whether the criteria for Master candidates are still relevant and suitable, considering the experiences gained from the teaching activities, and some feedbacks collected from previous students.

Foreign language proficiency

One of the admission requirements for **all three Master programmes** states that the applicant should have a sufficient score in English proficiency test, where it should be at least 450 for TOEFL ITP and equivalent in order to ensure that students have a sufficient level of English capabilities needed to complete the study programme. The need for English language skills is also experienced by the students, considering that most of the reference books, slide presentation and teaching materials used in each lecture are written in English. Structured assignments such as journal reviews, translate English-written literatures and lecture summaries are included in all three programmes and contain foreign language content.

Proficiency in using English is also required in order to complete the studies at the end of the semester, since one of the requirements to take the thesis exam is that there must be articles published in international journals. Students also have the possibility to take language classes at the Hasanuddin Language Centre during the course of their studies.

Transparency and Documentation of Admission Procedure and Decision

Details regarding the student admission requirements and process for all levels of education at Hasanuddin University can be accessed online by prospective students on the website¹¹. This website contains information including registration requirements, registration procedures,

¹¹ see: <https://regpmb.unhas.ac.id>

schedules and conditions for the implementation of the selection exam. The entire process of recruitment and selection of prospective students is documented by the Administration Section of the Hasanuddin University.

This process includes: registration documents, TOEFL scores, TPA scores and study programme test scores. These documents are evaluated by a team appointed by the Rector and become the basis for determining the acceptance of prospective students in the study programme. The result of the admission process is communicated online and made visible on the website which all prospective students who have registered can access by entering their participant registration number. Moreover, all candidates will be also informed about the final decision with the letter of admission result. In this letter, candidates are informed about the phase of selection process that they have managed to pass, and also, in case that they are failed, the selection step in which they were unsuccessful. The historical achievements in each selection process are presented and explained in this letter.

Appraisal:

For **all Master programmes**, the admission requirements are defined in the Rectors Regulation of Hasanuddin University. The national requirements are presented and taken into account.

However, the admission requirements in the Rectors' Decree only determine that applicants must have a Bachelor degree from an accredited study programme, without specifying the discipline. Therefore, in principle, any Bachelor's graduate, even without any prior knowledge, could apply for the Master's programme in Accounting, Law or Public Administration.

At the time of the online conference, only students from the same or a similar discipline were studying in the programmes. This shows that prior knowledge in the fields of Accounting, Law respectively Public Administration is required. During the online conference, the panel also learned that students must take additional courses before starting or accompanying their studies, if they have a background in another research field.

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

- The University regulates the admission requirements with regard to:
 - a. the Bachelor's degree required for admission
 - b. the additional courses students must take before starting or during their studies if they have a Bachelor degree from a related or another research discipline.

For counselling regarding the application and/ or the study programmes, applicants can directly turn to a student counselling service, to the helpdesk at the University or directly to the faculty for clarification of specific questions, of personal aptitude, of career perspectives etc. Personal dialogue between applicants and the University is provided by defined office hours, by telephone and via e-mail. Moreover, the University also engages in education exhibitions for informing prospective students.

The selection procedure is transparent and ensures that qualified students are admitted. However, the study programmes have a regulation that students are rejected who have failed their studies in another field and want to switch into one of the Master programmes. Therefore, the panel recommends considering a change in the regulation in order to accept students who want to switch the programme.

For the **Master of Laws**, there is also an interview scheduled to decide on the admission of the applicant. The panel could not examine the interview guide with the questions to be asked and the corresponding selection criteria. In its statement on the report, the University handed in an assessment form that focusses on motivation and attitude of the students, but not a comprehensive overview of the criteria for admission.

Therefore, the panel recommends the following **condition** for the **Master of Laws**:

- The University defines assessable and comparable criteria for the selection decision.

The study programmes do not require any professional experience as the necessary condition in the admission process.

The admission requirements (TOEFL 450, additional language courses are possible) ensure that students are able to successfully complete the study programme (courses, additional literature, utilisation of counselling services and extracurricular activities).

The admission procedure is described, documented and accessible for interested parties. The admission decision is based on transparent criteria and is communicated in writing by the selection committee. The reasons for failing the admission procedure are given.

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

3. Contents, structure and didactical concept of the programme

3.1 Contents

Master of Accounting

Table 7: Master of Accounting Curriculum

Modul No.	Title of Module / Course Unit	SKS credit per semester				Workload	
		1.	2.	3.	4.	Hours in Class	Hours Self-Study
1st Semester							
18A06210103	Advanced Public Sector Accounting	3				40	96
18A06210403	Advanced Management Accounting	3				40	96
18A06210203	Audit & Information Technology System	3				40	96
18A06210303	Social & Environmental Accounting	3				40	96
18A06210503	Assertion & Fraud	3				40	96
18A06210603	Islamic Busines & Finance	3				40	96
2nd Semester							
18A06210703	Positivist Accounting Research Thought & Methodology		3			40	96
18A06210803	Non Positivist Accounting Research Thought & Methodology		3			40	96
18A06210903	Market-Based Accounting Research (MBAR)		3			40	96
18A06211002	Colloquium (Thesis Proposal Seminar)		2,5			60	210
3rd Semester							
18A06220205	Publication			6,3		150	525
18A06220104	Research Seminar Thesis			5,1		120	420
18A06220309	Masters Thesis (defense of the thesis)			6,1		270	378
4th Semester							
18A06220309	Masters Thesis (defense of the thesis) - Continuous						
Total		12,00	11,50	17,50	0,00	880	2205
		41 SKS credits				3.085 hours	

The curriculum is designed based on the intended learning outcomes that are formulated from graduate profiles. The **Master of Accounting** structures its curriculum in a way that provides students with basic knowledge of accounting in the first semester; continue with research skills at second semester. Both accounting knowledge and research skills would be used to conduct research and write thesis. The first semester consists of six elective courses (four out of six), namely: Advanced Public Sector Accounting, Advanced Management Accounting, Audit & Information Technology System, Social & Environmental Accounting, Assertion & Fraud, and Islamic Business & Finance. These elective courses were set based suggestion from alumni, employer and accounting profession institutions considering current demands from the job market. This course is an expertise course that shows the skills possessed by students according

to the specialisation in their field of work. Additional electives aim to further enhance the employability of graduates.

The second semester consists of three compulsory courses that all students must take. The courses consist of two technical courses related to writing, namely Positivist Accounting Research Thought & Methodology and Non-Positive Accounting Research Thought & Methodology and one compulsory subject, namely Market-Based Accounting Research (MBAR). In the second semester, a thesis proposal seminar is also offered to allow students to consult their thesis projects with the lecturers when taking research methodology courses. In the third semester, students continue a series of thesis assessments consisting of publication, Research Seminar Thesis and Master Thesis (defense of the thesis). Therefore, the overall curriculum design allows students to complete the study period within 18 months.

However, if students have not been able to complete these stages in the third semester, they can reprogramme a series of thesis assessment that has not been fulfilled in the previous semester in the fourth semester.

Master of Laws

The curriculum structure of the **Master of Laws** is designed to meet the intended learning outcomes. The Master of Laws is a two years postgraduate Programme with a minimum of four semesters designated for completion. The Programme curriculum is structured to fulfil the need for future legal professionals and experts locally (within Indonesia) and internationally. The Programme offers 69 courses, with four courses assigned as mandatory courses. To facilitate the broad area of laws, six elective tracks are introduced, namely Criminal Law, Civil Law, Constitutional Law, International Law, Agrarian (Rural and Agricultural) Law, and Health Law. In their enrolment progress, students will select one of the elective tracks and subsequently participate in the elective courses offered by the selected track. Clustering optional courses into the elective track are intended to guide student focus in preparing their final thesis.

The study progression can be described as follows. Students on the first semester are directed to enrol in all of the four designated mandatory courses, namely; Theory and Philosophy of Law, Sociology of Law, Politics of Law and Methods in Thesis Research. Successful completion of these courses contributes to the attainment of 9 SKS credits. In the second semester, students could enrol in four elective courses that correspond to their respective elective tracks and thesis plan. This semester is designated to direct students in preparing their thesis and research interest. With that in mind, students must complete their mandatory course, Methods in Thesis Research, no later than the second semester. Students are also directed to complete their Thesis Proposal Seminar in this semester. Students in the third semester may enrol in two additional elective courses, making up a total of six elective courses required to complete the programme. From this Semester onwards, students may publish their research publications and passing their Thesis Result Seminar. Students should complete the study programme by the fourth semester or at the earliest third semester, provided they enrolled for additional courses and subsequently passed those courses in question. In this semester, students may try to complete their unfinished courses associated with their thesis progression (i.e. Thesis Proposal Seminar, Thesis Result Seminar and Article Publication) or enrol for their Research Final Exam.

Table 8: Master of Laws Curriculum

Module No.	Title of Module / Course Unit	SKS credit per semester				Workload	
		1.	2.	3.	4.	Hours in Class	Hours Self-Study
Semester I							
Module 1							
	Mandatory Course: Theory and Philosophy of Law	3				40	96
Module 2							
	Mandatory Course: Sociology of Law	2				30	60
Module 3							
	Mandatory Course: Politics of Law	2				30	60
Module 4							
	Mandatory Course: Research Methodology	2				30	60
Semester II							
Module 5							
	Elective Course 1 (Criminal Law Track, Civil Law Track, Constitutional Law Track, International Law Track, Health Track, Agrarian Law)		2			30	60
Module 6							
	Elective Course 2 (Criminal Law Track, Civil Law Track, Constitutional Law Track, International Law Track, Health Track, Agrarian Law)		2			30	60
Module 7							
	Elective Course 3 (Criminal Law Track, Civil Law Track, Constitutional Law Track, International Law Track, Health Track, Agrarian Law)		2			30	60
Module 8							
	Elective Course 4 (Criminal Law Track, Civil Law Track, Constitutional Law Track, International Law Track, Health Track, Agrarian Law)		2			30	60
Module 9							
	Thesis Proposal Seminar		2			30	60
Semester III							
Module 10							
	Elective Course 5 (Criminal Law Track, Civil Law Track, Constitutional Law Track, International Law Track, Health Track, Agrarian Law)			2		30	60
Module 11							
	Elective Course 6 (Criminal Law Track, Civil Law Track, Constitutional Law Track, International Law Track, Health Track, Agrarian Law)			2		30	60
Module 12							
	Thesis Proposal Seminar			2		0	136
Module 13							
	Thesis Result Seminar			2		0	273
Module 14							
	Article Publication			5		0	341
Semester IV							
Module 15							
	Thesis Proposal Seminar				0		136
Module 16							
	Thesis Result Seminar				0		273
Module 17							
	Article Publication				0		256
Module 18							
	Thesis Final Exam				9		614
	Total	9	10	13	9	340	2725
41 SKS credits						3.065 hours	

Master of Public Administration

Table 9: Master of Public Administration Curriculum

Course Number	Title of Courses	Semester				Credit hours	Work load		Type of Courses
		1	2	3	4		Hours in class	Hour in self-study	
19E01210103	Advanced Theory of Public Administration	x				3	40	96	Obligatory
19E01210203	Public Policy and Applications	x				3	40	96	Obligatory
19E01210303	Public Sector Management	x				3	40	96	Obligatory
19E01210403	Administrative Research Methodology	x				3	40	96	IAPA recommended
19E01210503	Organisational Theory and Application		x			3	40	96	IAPA recommended
19E01210603	Human Resource Management in Public Sector		x			3	40	96	Elective
19E01210703	Bureaucratic Reform in Public Sector		x			3	40	96	Elective
19E01210803	Advanced Development Administration		x			3	40	96	Elective
19E01210903	Local Politics and Regional Autonomy		x			3	40	96	Elective
19E01211003	Strategic Management		x			3	40	96	Elective
19E01211103	Change Management		x			3	40	96	Elective
19E01211203	Development Planning		x			3	40	96	Elective
19E01211303	Digital Public Sector Management		x			3	40	96	Elective
19E01220102	Research Seminar Thesis			x	x	2	60	210	Obligatory
19E01220204	Result Research Seminar			x	x	4	120	420	Obligatory
19E01220305	Publication			x	x	5	150	525	Obligatory
19E01220409	Thesis defence			x	x	9	270	378	Obligatory
Total		12	9	6	14	41	880	2205	

The curriculum of the **Master of Public Administration** is intended to develop and improve the quality and capacity of students in public policy and public management fields for a wide range of careers both in public and private institutions. In order to provide those skills and knowledge, the curriculum of the MPA Programme is divided into three main parts, namely theoretical workload, structured and independent assignments and research workload for preparing journal articles and thesis writing. The theoretical courses are offered in two semesters in the first year. The developing research proposal, research and writing of journal articles and thesis are programmed in two semesters or one last year. The MPA curriculum is designed to be completed in four semesters or two years of study which consists of 41 SKS credits. The MPA Programme offers 9 SKS credits of obligatory courses and 12 SKS credits of elective courses. Compulsory courses consist of compulsory IAPA courses and compulsory courses determined by the study programme. IAPA compulsory subjects are subjects that are required for all Public Administration Study Programmes in Indonesia, according to the Decree of the Chairman of the Indonesian Association for Public Administration (IAPA) concerning Determination of Compulsory and Recommended Courses in the State Administration/Public Administration/Public Policy Management study

programme¹². The subjects included in this IAPA compulsory courses support the achievement of knowledge competence and general skills. In addition, in the structure of this compulsory subject, there are several courses set by the Public Administration Study Programme of the Faculty of Social and Political Sciences which support the achievement of knowledge and general skills and special skills competencies. Those elective courses prepare students to specific expertise and interest related to contemporary public administrations issues.

The first semester provides four courses which are three obligatory courses, namely Advanced Theory of Public Administration, Public Policy and Applications and Public Sector Management. In addition, the students also should take Administrative Research Methodology as an IAPA recommended course. The main learning outcome of this section is to make students demonstrate deep theoretical knowledge and research skills. The first semester is a fundamental step for MPA students, especially for students who do not have a public administration background, to have a holistic and deep understanding of public policy and public management both in analytical and application analysis. In addition, the students also have the opportunity to learn and apply public administration research methods in qualitative, quantitative and mixed approaches that will help them to develop their research proposal.

In the second semester, the students should take one required course and two elective courses based on their research interests. Those elective courses are Human Resource Management in Public Sector, Bureaucratic Reform in Public Sector, Advanced Development Administration, Local Politics and Regional Autonomy, Strategic Management, Change Management, Development Planning and Digital Public Sector Management.

During the third and four semester students are suggested to attend the following courses: Proposal Research Seminar, Result Research Seminar and Thesis Defence. In addition, the students also should write and publish journal article based on their research. Besides, the students also strongly suggested presenting their research in an international conference, either organised biannually by the Faculty of Social and Political Sciences, Universitas Hasanuddin or in national and overseas universities. The journal article and international conference programmes intend to enhance students' capacity in presenting their research in broad arenas and extend their networks which may be beneficial to their current and intended field of career.

The curriculum of MPA Programme is subject to review once every four to five years. The latest review has been conducted from August 2020 to July 2021. The review process involves three sequential activities: (1) Determination of profiles and expected learning outcomes based on tracer studies of alumni and users; (2) Determination of study materials; and (3) Determination of course structure.

Programme name and degree

The regulation of study programme names follows the Ministerial Decree of Research, Technology and Higher Education No. 257/M/KPT/2017 concerning the name of study programme in higher education institution and Hasanuddin University Rector Regulation No. 2784/U.N.4.1/KEP/2017 concerning the Implementation of Master study programmes. In respect to the content of the

¹² No.003/KA.IAPA/KEP/KP/2017 dated July 22, 2017

curricula, the study programmes refer to the Indonesian Qualification Framework (IQF) level 8, which is Master level.

For the **Master of Accounting**, the qualifications are contained in the content and structure of the curriculum, which provides theoretical concepts in the learning process and case studies or project-based learning. The content and structure of the curriculum are in line with the name of the study programme, namely Master of Accounting and the degree awarded is Magister Akuntansi (M.Ak.) accompanied by the objectives of the study programme. Master's degree qualifications are awarded to students who can apply knowledge and understanding in an interdisciplinary and multidisciplinary manner in the wider context in the field of accounting studies.

For the **Master of Laws**, the official title bestowed by the Indonesian Government is Magister Hukum (M.H.). This Degree is also substantially aligned to curriculum and knowledge aspects attained from the study programme. Thus, the title in question applies uniformly to all Master of Laws study programme offered by any higher education institution in Indonesia.

Initially, the name **Master of Public Administration** was the Master of Development Administration. Since 2019, the programme has officially become a Master of Public Administration based on two main considerations. The first reason is that the development of administrative studies in developing countries is not only based on the development process as the mainstream paradigm of developing countries in the early 20th century. The development of knowledge and technology as well as cross-border challenges increase public expectations in public governance which is the focus of Public Administration. The second argument is that programme name change refers to the policy of the Directorate General of Higher Education to equate all the nomenclature of the State, Development, and Public Administration study programme to become the same, namely Public Administration, then the Development Administration Study Programme officially changed its name to Master of Public Administration. Graduates who complete their studies are then awarded a Master Administrasi Publik (MAP) degree by the University.

Theory and practice

All three study programmes include theories and practical aspects into the courses. The **Master of Accounting** programme offers a combination of core and electives courses, which includes learning about theories and concepts, textbooks, and correlated research assignments with a practical component. Case studies strengthen the knowledge side that focuses on field phenomena (job market) both international cases from recognised sources (such as international best practice in countries and business) and national case studies. Most of the students have background knowledge from the same domain as the study programme, namely accounting, thus it is easier for them to study theories and practice an in-depth understanding and knowledge of accounting. They learn to solve problems and deal with local (Indonesian) problems by studying phenomena in the international world.

The learning model contained in the learning outcomes of each subject combines theoretical understanding and practice in the workplace allows graduates to meet the requirements of the job market. Meanwhile, students who have different domains can deepen their knowledge and

understanding through group work with other students, making it easier for them during the learning process.

Furthermore, the integration of theory and practice in the learning process is strongly supported by the background experience and knowledge of the lecturers. Generally, lecturers who teach in MoA programme have various industrial experiences such as consultant in private and public organisations, practitioner in an accounting firm, tax consultant or internal auditor. The experiences will enable lecturers to provide industrial case studies in the learning process that can help students to improve their ability to analyse, criticise and build problem-solving ideas. Likewise, the MoA curriculum design always links conceptual theoretical with scientific practice, for example, in the Market-Based Accounting Research (MBAR) course, students are required to write mini-research related to the subject, allowing them to relate with the theoretical and practical aspects that occur on the Indonesian stock exchange.

The **Master of Laws** programme integrates both theoretical and practical aspects of legal studies. This is reflected in the curriculum including theoretical and practical-related courses. Furthermore, the programme strives to provide more practical insights into law-in-practice by including individuals who are professionally engaged in legal fields as their permanent or part-time working experience while also actively inviting guest lecturers from practitioner legal backgrounds to add cohesion to theoretical and practical insight to the courses.

The **Master of Public Administration** curriculum is prepared to represent the strategic orientation of the study programme that meets the needs of the job market and the demands of public management in both the public and private sector organisations. Additionally, elective courses also aim to increase students' capacity for deeper knowledge and skills and according to the demands of overcoming contemporary public problems. The MPA's curriculum combines a theoretical background on the application of concepts, research assignments related to more applicable components. The combination of theory and practice is applied in all courses by presenting guest lectures from professionals, case studies and field studies. The guest lecture also involves university partners, both national universities and partner universities in double degree programmes in New Zealand and Australia by providing national and global perspectives in dealing with public problems. Case study assignments aim to help students understand the application of theory and analyse the challenges of community management and governance at local and international levels. The lecturers share their experiences as a consultant for local and national government in their courses, such as change management, bureaucratic reform and organisation theory and application.

Interdisciplinary thinking

The **Master of Accounting** also emphasises the concept of interdisciplinary and multidisciplinary thinking and this perspective is contained in the content construction and curriculum. Generally, students do not take specific course subjects outside the field of accounting science, but general knowledge such as sociology, psychology, history and other perspectives are embedded in the courses. One example of a course is Advanced Management Accounting. This course does not only study the scientific field of management accounting but also psychology and human behavior in making business decision. In addition, this bridges a holistic and multi-paradigm way of thinking

in viewing issues in the field of science such as management accounting, environmental accounting and fraud. This course specifically studies sociology, psychology and other qualitative approaches to analyse problems from each accounting field offered. Holistic thinking in studying the field of accounting is in line with the goal of the MoA programme, namely being able to convey accounting conceptual ideas orally with interdisciplinary and multidisciplinary insights. In addition, effective self-management, interpersonal skills or effective communication are also included as competence abilities possessed by students. These competencies do not specifically become a separate subject, but they are contained in learning methods such as case study completion, problem-based learning, group discussions and presentations.

In general, the courses offered in the **Master of Laws** programme could be categorised into either mandatory or elective courses. Mandatory courses include a fixed list of four courses; Theory and Philosophy of Law, Sociology of Law, Politics of Law and Methods in Thesis Research. These courses, while fundamentally theoretical, also provide an external look at laws from different social disciplines such as philosophy studies in Theory and Philosophy of Law, sociological studies in Sociology of Law and studies in politics in Politics of Law. Some of the elective courses also incorporate substantive interdisciplinary knowledge. For instance, the cultural studies in Renewal of Criminal Law; Cultural, economy, political (both local and international) studies in the Intellectual Property Rights and studies on organised crime in Transnational Organised Crime. Further information concerning interdisciplinarity within the courses can be observed on a case-by-case basis in each course's own Semester Learning Plan alongside its corresponding study modules.

The **Master of Public Administration** offers interdisciplinary content of courses which is integrated outside of the original study field, such as local politics and autonomy and digital government. The students have the opportunity to select a number of elective courses which relate to their research interest. Due to the limited number of courses and credits, the MPA does not offer general knowledge courses. However, those are integrated into the content of the obligatory courses. For example, the administrative research method course discusses the philosophical background of the research approaches.

Ethical aspects

Hasanuddin University sets the academic etiquettes through the Rector's Decree concerning Student Etiquette Codes¹³ governing ethical aspects in lecturing process, thesis writing and students' examination. The ethical aspects are also included in the intended learning outcomes, which are articulated in the attitude aspect. Those are integrity, professionalism and humanity. Moreover, they are integrated in different courses in the three curricula.

For the **Master of Laws**, briefing on etiquettes and good conduct in research is introduced in the course Methods of Thesis Research, which is available at the beginning of the first semester. In the **Master of Public Administration**, ethical aspects are included into the course Administrative Research Methods. As an illustration, students are obliged to apply ethical aspects from research design, data collection process to research report, for instance, avoiding plagiarism and data

¹³ No. 16890/UN4/KP.49/2012

fabrication. Not only ethical aspects are communicated during a course, but they are also introduced in the welcoming ceremony of the new students.

The **Master of Accounting** embeds ethical aspects in every subject, both ethics as an accountant profession, ethics as an academic/researcher and ethics as a student. Professional ethics will be described by lecturers related to their fields of science because as professional accountants, they must uphold professional ethics while in the work environment. Several courses that emphasise the ethical aspects are Assertion & Fraud, Islamic Business & Finance, Audit & and Information Technology System and Research Methodology both Positivist and non-Positivist approach. Meanwhile, students get commitment and self-management when they complete lecture assignments and mini-research because they interact with parties from outside the campus, as well as group assignments where they interact with each other.

Methods and scientific practice

Students get methodological competencies to carry out scientific work and follow the criteria at Master level. In the **Master of Accounting**, this competency is contained in two different research methodology courses, namely research methodology with a positivistic approach and a nonpositivistic approach. The separation of the two approaches aims for more in-depth mastery of methodological competencies that they can get a holistic picture of while doing scientific work. This is following ILO skill 4 (S4), namely being able to design research in accounting scientific development independently and/or in groups and to publish the results both nationally and internationally. Therefore, in the learning process, students are required to design scientific research methods according to their respective approaches and at the end of the lecture, students are required to make research proposals and/or mini research related to their thesis project.

Afterwards, students begin to write a thesis in the second semester which is coupled with a research methodology course. Such a curriculum design strategy aims to accelerate and encourage students in writing their thesis. This is because the final result of the research methodology course is a thesis proposal and/or mini research which is a continuation of the student's thesis project. Students can also discuss the appropriate method for working on their proposed project in the research methodology course.

In addition, to increase students' methodological competence in scientific work, the Head of the programme holds methodology workshops. This workshop aims to anticipate problems related to student delays in starting a series of thesis assessments. The programme always maintains an academic environment for students who are doing thesis projects allowing them to complete them on time. This workshop becomes a place for scientific discussion and conveys their problems related to the literature review, selected methodologies or current topics that can improve students' understanding of concepts and learning materials while doing their thesis projects.

In the **Master of Laws**, students gain academic expertise through mandatory courses such as Methods of Thesis Research, which offer a grounded understanding of theoretical and practical aspects in legal research. In addition, there are some courses where students are required to submit essays or briefs as part of their learning assessment. This type of student evaluation is designated to measure student overall competence in research and further prepare them for their

thesis project. Students are also required to participate in a publication workshop for Master and Doctorate Studies. This workshop is designated to help students increase the prospect of their works being published at the national journal or reputable journal abroad. In a separate instance, any lead student advisor assigned to students' thesis progression must review the students' plan and works as planned to be submitted for journal publication.

The curriculum of the **Master of Public Administration** aims to improve students' academic skills. For instance, the administrative research methods course is taught not only by explaining research methods and concepts, but students also practice academic writing and research skills. Draft of the preliminary research proposal is the final project of this course. Students then understand the concepts and methods of social research and public administration comprehensively and are also able to apply their skills in their future job. The students are prepared to write a thesis since their enrolment in the course of administrative research methods in the first semester by preparing a research proposal. In the second semester, the supervisors are assigned to supervise each student's research. In addition, students are obliged to publish an article in an international journal and to present their work in an international conference.

Examination and final thesis

The assessment system for the Master programmes, both exam and final thesis at Hasanuddin University are regulated in the Rector's Decree¹⁴. The requirement for programme completion is that students must pass examinations for all courses. Article 1 states that the semester exam is conducted twice, in the middle and at the end of the semester. The schedules will follow the academic calendar that has been set by the University. The faculty facilitates by making a schedule for the two exams thus exam schedule is the same for all postgraduate programmes.

The student examinations consist of structured assignments (e.g. essay, literature review, summary, case study or report), written test, oral test, presentation, mini-research and class participation. The tests are held in close consultation with the programme's predefined Intended Learning Outcome (ILO). The type of examination that is being used for the certain course is determined on a case-by-case basis. This means that the course editor to a corresponding course had to establish a link between a certain form of examination with the content and context offered by that course. These models also assess the students' achievement of the learning outcomes related to attitude and competence, apart from knowledge and skills. For instance, individual and group participation in discussion and presentation will assess the ability to express ideas orally as well as the ability to communicate both as a team and individual. Students get feedback on the assessment during the learning process, even feedback is generally given by the lecturer directly to students during presentations or discussions.

To maintain the quality of the study programmes going forward, the University uses a continuous assessment system to receive continuous feedback on student progress. This grading system aims to continuously improve students' progress as well as to be informed and identify problems that some students may have that could be addressed earlier.

Furthermore, student will start writing the thesis proposal in the second semester. Thesis writing is an indispensable assessment part of the study programme in which it could measure the depth

¹⁴ No. 2784/UN4.1/KEP/2018 concerning the Implementation of the Master Programme at Universitas Hasanuddin

of students' comprehension of all the courses. The prerequisite, criteria, and procedures needed to complete the thesis project are readily available online to be read by students on the faculty's Site or in SIKOLA. It is highly recommended if the completion of an essay or mini-research is related to a student's thesis project to facilitate the acceleration of study completion.

The Master degree is awarded if the student passes the final thesis examination. Article 8 of the rules states that the thesis exam consists of several stages, namely a thesis proposal seminar, a research seminar, a research publication and a thesis exam. Article 19 of the rules specifically mentions the conduct of the thesis examination. This thesis exam is conducted to test student's ability in mastering the knowledge which is the subject of their thesis which has previously been assessed and declared eligible by the main supervisor and assistant supervisor. The thesis examination is carried out in a closed manner by five examiners. The examiners' composition determines series of thesis examination processes at the beginning. If a student failed this exam, they can repeat it within two months.

The assessment of seminars and thesis examinations according to article 26 is based on mastery of the seminar and exam materials, which are described as follows:

- a. Scoring for proposal exam seminar consist of two of the following
 1. Scoring of seminar transcript with scoring weight of 50%, what is evaluated is the research method
 2. Scoring in seminar execution scoring weight of 50% and is evaluated from presentation and the understanding of the material
- b. Scoring of research exam seminar and defense of the thesis consist of two of the following
 1. Scoring of seminar transcript with scoring weight of 50%, what is evaluated research method, research method, result and writing of result
 2. Scoring in seminar execution scoring weight of 50% and is evaluated from presentation and the understanding of the material

The assessment for the publication of the thesis project only has two grades, namely A and A-. The A grade is only given to publications published in reputable international journals (SCOPUS) or of equivalent reputation or at SCOPUS indexed international seminars, and A- is awarded when publications are made in international journals, international seminar, national journal accredited by DIKTI (Indonesian institution that awards accreditation to nationally reputable journals) or nonaccredited national journals.¹⁵

Appraisal:

The curricula of all three programmes adequately reflect the qualification objectives. The contents of the courses are well-balanced, logically connected and oriented towards the intended learning outcomes. The areas of specialisation including compulsory electives or optional electives enable students to acquire additional competences and skills.

¹⁵ referring to Dean's Regulation No. 1378/UN4.4/HK.04/2020

The **Master of Accounting** consists of four out of six possible electives including Advances Public Sector Accounting, Advanced Management Accounting, Audit and Information Technology System, Social and Environmental Accounting, Assertion and Fraud, as well as Islamic Business and Finance. The panel is of the view that the options for electives are quite limited for the students, therefore the panel recommends offering more possibilities for electives, including e.g., Financial Accounting and Corporate Finance in an interdisciplinary context. Moreover, the panel is of the opinion that the order of the courses might be unbalanced with respect to the workload distribution. Currently, there is a high workload in the first two semesters, which could be better distributed over all four semesters.

Therefore, the panel recommends structuring the courses in a more balanced way regarding the workload and adding courses from different accounting fields.

In the **Master of Laws**, there are six elective tracks to choose from, including an agrarian law track that contains the maritime law. Since this is a very important legal field in Indonesia and other ASEAN countries, the panel recommends presenting this legal field more dominantly or invent a new elective track on maritime law.

In the **Master of Public Administration**, there are eight electives within the programme. Regarding the content, the panel recommends including a course on digitalisation into the curriculum during the new revision.

The degrees and programme names of all three programmes correspond to the contents of the curriculum and the programme objectives. The panel acknowledges that there is a national regulation for the naming of study programmes in Indonesia by the Indonesian Ministry of Research, Technology and Higher Education.

Theoretical questions are, where possible, explained by means of practical examples. In the **Master of Laws** programme, there are guest lecturers from practice and case studies included into the courses. This also applies to the **Master of Public Administration**, where professionals as well as lecturers from partner universities are invited as guest lecturers. Moreover, also the lecturers in the programme share their experiences as consultants. What is more, the programme also includes case and field studies for students to gain practical experiences. The **Master of Accounting** includes case studies and mini-research projects (e.g., in the course on Market-Based Accounting Research). In addition, also the professional experience of the students is brought into the courses. However, the panel is of the view that the cases are not very broad and the focus of the courses is more on definitions and theories and students are not very frequently confronted with practical calculation. Therefore, the panel recommends giving students more access to practical examples, e.g., templates, in order to support the combination of theory and practice in the programme. Moreover, the panel also sees some potential in deepening the contents of the courses when it comes to the theoretical approaches.

There is evidence that the programme qualifies for interdisciplinary thinking. The **Master of Laws**, for instance, includes content of sociology, politics and philosophy, as well as an international track. The **Master of Accounting** includes content regarding sociology, psychology and history into the courses. However, the panel is of the view that topics such as sustainable finance and digital aspects are missing. Therefore the panel suggests including these into the

programme in order to bring it to modern standards. The **Master of Public Administration** also includes politics into several courses. The panel noticed that social developments and needs of the society are not integrated into the programme and therefore suggests inserting them into the courses.

Ethical implications are appropriately communicated. The **Master of Accounting** includes courses on Assertion and Fraud, Islamic Business and Finance, Audit and Information Technology System and Research Methodology. Business Ethics are integrated into the courses on Islamic Economics and Finances, as well as in the course on Information Technology System. The **Master of Laws** focuses on the ethics of Pancasila, the five principals of the philosophical theory of Indonesia. The **Master of Public Administration** particularly covers ethical aspects in the course on administrative research methods.

Students acquire methodological competences and are enabled to do scientific work on the required level. The **Master of Accounting** includes a research methodology course in the second semester, also methodology workshops by the Head of the programme to ensure a broad variety of students' skills. The **Master of Laws** includes a publication workshop, as well as a course on methods of thesis research. The **Master of Public Administration** includes administrative research methods courses.

All exams, as they are defined for the courses, are suited in format and content to ascertain the intended learning outcomes. The requirements are in accordance with the desired qualification level. The exams are characterised by a wide variety of test formats. However, there is no official regulation for class participation which is also part of the assessment. The panel is of the view that this is problematic since the objectivity might be a problem, also when it comes to objections from students against the grading.

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

- The University submits an official regulation regarding the grading format of class/active participation including a definition of subject of the assessment (number of participation or quality) and the maximum number of participants in class in order to ensure objectivity and the adequacy compared to other test formats.

What is more, the panel learnt that there is no possibility for students in the **Master of Laws** and the **Master of Accounting** to retake an exam. The panel strongly recommends including a respective option in the exam regulations that enables students to retake an exam. The final theses are evaluated based on previously published and coherently applied criteria, rules and procedures which are available on the website. The students prove, especially in their thesis, their ability to do scientific work and the achievement of the study programme's qualification objectives.

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

3.2 Structure

The system for converting SKS to ECTS is based on student study hours, where 1 ECTS is equivalent to 25 hours of study. However, the number of study hours included in each SKS are divided into the formal study/taught course programme components and the activities related to completing the final project (proposal seminar, research results seminar, publication(s) in national and/or international journals, thesis writing and thesis defence).

The formal study/taught course component of the study programmes take place over 16 weeks in each semester. Each course/subject is equivalent to 3 SKS. Under the National Standards for Tertiary Education¹⁶, each SKS in a formal taught course/subject is comprised of:

- Face-to-face meetings/SKS: 50 minutes per week per semester
- Structured student tasks/SKS: 60 minutes per week per semester
- Independent student learning/SKS: 60 minutes per week per semester

While the former includes lectures, seminars, theoretical and practical exercises, discussion and interaction with lecturer and classmates, the latter includes reading literature, research/problem investigations, homework, assignment and case-study preparation, consultation with teaching faculty and other activities designed to be organised outside of the class. Therefore, a course with 3 SKS is equivalent to 136 hours of study/learning per semester which is equivalent to 5.44 ECTS (25 hours per ECTS).

Every SKS of face-to-face learning is carried out for 2.83 hours per meeting (week) or equal to 45.3 hours per semester, where in one semester there are 16 meetings (week). Furthermore, in converting CP into ECTS, it is done by dividing the total hours per semester by 25, so that for

¹⁶ see: Ministerial Decree Permenristek DIKTI No.44 of 2015

every 1 CP equivalent with the value of 1.81 ECTS. The total number of ECTS for each programme is therefore 74.2.

Master of Accounting

Projected study time	3-4 semester, 1.5-2 years
Number of Credit Points (CP)	41 SKS credits/ 74.2 ECTS
Workload per CP	1 SKS = 45.3 hours
Number of courses	10 courses, including 4 electives
Time required for processing the final thesis and awarded CP	6 months (1 semester), 20 SKS
Number of contact hours	880 hours

The Master of Accounting is pursued in 3 to 4 semesters (normally in 2 academic years). It has a total number of 41 SKS consisting of 12 SKS specialisation courses offered in the first semester, 9 SKS research methodology courses offered in the second semester and 20 SKS for the Master thesis in the third and fourth semester including a thesis proposal seminar, a research seminar, a research publication seminar and thesis examination.

Master of Laws

Projected study time	4 semester, 2 years
Number of Credit Points (CP)	41 SKS credits/ 74.2 ECTS
Workload per CP	For mandatory and elective courses: 1 SKS = 45.3 hours
Number of modules	11 modules out of 69 modules, including 6 electives
Time required for processing the final thesis and awarded CP	18 months (3 semester), 15 SKS
Number of contact hours	880 hours

In line with the existing curriculum structure, the MoL programme could be completed at the earliest after the third semester or latest by the eighth semester. The student who deemed failed to complete the programme after the eighth semester would be automatically dropped from the programme (drop-out).

The credit distribution of this Programme is demonstrated as follows:

- Semester I for 9 SKS: 9 SKS on 4 Mandatory Courses
- Semester II for 10 SKS: 8 SKS on 4 Elective Courses; 2 SKS (plus additional research hours) on Thesis Proposal Seminar
- Semester III for 13 SKS: 4 SKS on 2 Elective Courses; 4 SKS (plus additional research hours) on Thesis Result Seminar; 5 SKS (plus additional research hours) on single first-author (or co-authored with primary or secondary thesis advisor) scientific journal, article, or international proceeding (indexed on SCOPUS) with either published or accepted publication status
- Semester IV for 9 SKS; 9 SKS (plus additional research hours) on Thesis Final Exams

Master of Public Administration

Projected study time	4 semester, 2 years
Number of Credit Points (CP)	41 SKS credits/ 74.2 ECTS
Workload per CP	1 SKS = 45.3 hours
Number of courses	11 courses (including research seminar, research result seminar and publication seminar and 4 electives)
Time required for processing the final thesis and awarded CP	12 months (2 semesters), 20 SKS
Number of contact hours	880 hours

The MPA study programme is a two year programme with a total of 41 SKS for the whole programme. 20 SKS are given for the completion of the final thesis, including credits for the research result seminar and the publication seminar that are compulsory.

The study load consists of:

- a. compulsory study programme courses of 6 to 9 credits;
- b. elective courses supporting expertise/interests of 10 to 13 credits;
- c. the thesis research proposal seminar is weighted 2 credits;
- d. the seminar on thesis research results is weighted 4 credits;
- e. publication (status accepted) at least one scientific article related to the thesis in an international journal or nationally accredited journal as the first author who can be accompanied by a main supervisor and or a co-supervisor is given a weight of 5 credits;
- f. thesis exams that are weighted 9 credits.

Study and exam regulations

All study-related regulations are conferred within the Regulation of Hasanuddin University Rector concerning the Implementation of Master study programmes¹⁷. This Decree encompass policies such as academic leave, course retake and drop-out from the programmes. Information related to programme requirements and its structure or exams are available in SIKOLA (Unhas' learning management system), can be accessed by students using their student account. The study and examination regulations are intended to complement and augment the University's examination regulatory framework.

Assessment methods differ between courses depending on their respective learning and course outcomes. The overall result of the student's score will be calculated by the weighted average of the scores obtained by the students through participation during the successful learning process in the programme and the scores obtained from the Master's thesis. The learning outcomes of each course are determined by the teaching team by considering knowledge and learning outcomes based on class participation, assignments, written exams and group assignments and final exam assessments.

¹⁷ No. 2784/UN4.1/KEP/2018

The final grade of courses will follow grading system determined by the University. Students are required to attend at least 80 % (13 meetings) of lectures to be eligible for final examination. To determine whether students are eligible for course credits, the study programmes apply the national alphabetical grading scheme to measure the student performance.

Table 10: Grading scheme

Percentage of Achievement	00 - < 55	55 - < 65	65 - < 70	70 - < 75	75 - < 80	89 - < 85	85 - 100
Grade	E (Fail)	C (Average)	B- (Average)	B (Good)	B+ (Good)	A- (Good)	A (Excellent)
Conversion Value	0.00	2.00	2.75	3.00	3.50	3.75	4.00

The course grading ranges from "A" being the highest score and "E" being the lowest or failing the course. Grade "C" is the minimal threshold of passing; hence scoring lower than 55 would instantly result in failing the course.

The requirements of study completion are given as follows.

1. Pass all courses of the study programme with a thesis test score of at least B, a maximum of two C grade and a GPA after the thesis exam of at least 3.00. Under supervision of Vice Dean of Academic and Research Affairs, Faculty conducts two semester evaluation of students. Students with two or more C grade and GPA less than 3.00 will be dropped out.
2. Submit proof of journal publication The graduation predicate consists of three levels which is stated on academic transcript.
 - a. GPA 3.00 – 3.50 : satisfactory;
 - b. GPA 3.51 – 3.85 : excellent
 - c. GPA 3.86 – 4.00 : cum laude

The predicate of cum laude is given if the result of thesis is A, study period of maximum four semesters, and has published at least one article in Scopus-indexed or equivalent reputation journal. The final score obtained from the verification process will be submitted to the Faculty to be forwarded to the Academic Administration Bureau to be inserted into Unhas system. The overall result is to be calculated by the weighted average of the grades obtained by the student through successful participation in the programme and the grades earned for the Master thesis and state examination. Students could appeal regarding their result to the Head of study programme who in turn will notify the respective lecturer.

The regulation regarding students' mobility programme and recognition of study periods has been set at the University level in Rector's Regulation based on Law No. 12 of 2012 concerning Higher Education and Regulation of the Minister of Research, Technology and Higher Education No. 44 of 2015 concerning National Standards for Higher Education.

Feasibility of study workload

According to the Rector Regulation, the duration of a Master-level study programme is four semesters and maximum up to eight semesters. The curricula of the **three study programmes** are structured in a way that it enables students to possibly finish their study in four semesters.

The study programmes require students to carry out in-class activities of up to 70 contact hours (teaching period) including lectures, seminars, theoretical and practical exercises, group discussions and interactions with course teachers and guest speakers. Another 100 hours are counted for student self-study, including literature reading, research and field study, group and individual assignments and case study, journal article writing, consultation with faculty and other activities designed to be held outside working hours.

Several efforts have been set to help students complete their programme.

1. Drop-out sanction rules require student to achieve at least GPA of 2.75 and 3.00 at semester one and two respectively.
2. The Head of study programme taking role as academic advisors for all students will assist student in respect to their academic concern throughout the study.
3. Programme administration and faculty assist by guiding students throughout the programme, monitoring the status of student academic progress. In addition, the Head management programme also provides assistance on request, if students feel they are not pursuing. For students who have psychological problems during their studies, they can consult the University Counselling Centre.
4. Students may complete their Thesis Proposal Seminar at the earliest in the second semester. In the last two years (2019-2020), Methods in Thesis Research – a first Semester mandatory course – also includes a workshop session which requires students to present their draft proposals in the class and to be observed by their peers. This is directly related with the goal to push students to complete their Thesis Proposal Seminar in the following semester.
5. Another policy to support the completion of the study period is the establishment of a Publication Clinic – a workshop dedicated to help students publish their manuscripts preparation. The clinic enlists student's manuscripts and tutors students not only on how to improve their works substantially but also on the necessary steps needed to submit their works at the reputable national or international journals.
6. The existence of student association facilitates students facing issues on their study to consult with the study programme.
7. The student association also provides workshop on research methodology for students to help them in conducting their thesis project.
8. Evaluation of students' progress on thesis writing by faculty based on information from head of study programme.
9. At University level, a consultation unit is provided for all civitas academic including students.

Students having issues related to study workload can consult to the student association which in turn will discuss it with the Head of the study programme. The respective issues will then be raised in the lecturers' meeting conducted at the beginning of semester and two months afterwards. Moreover, evaluation of the teaching and learning process is carried out at the end of each semester by filling out online questionnaires by students through the University's academic information system (Neosia). The evaluation results are used as a consideration in making continuous improvements. For example, the evaluation results show that the ability of lecturers in

mastering learning methods is still lacking, therefore, LPMPP carries out training on learning methods to address that issue. Students' feedback is also regularly reviewed to allow management to determine any common hurdle regarding study progression or its associated workload.

Equality of Opportunity

Hasanuddin University has a basic policy of applying the principles of gender equality and non-discrimination in all student admissions and all aspects of the implementation of study programmes. This is reflected in the Government Regulation of the Republic of Indonesia No.53 of 2015 concerning the Statute of Hasanuddin University. The seventh section relates to students and alumni, article 48 paragraph 4 states that every student has the same right to obtain educational services and supporting facilities to ensure the smooth learning process. Hasanuddin University respects all students regardless of individual race, colour, religion, religious belief, ancestry, national origin, age, sexual orientation, marital status, medical condition and disability, as regulated by the laws of the Republic of Indonesia. The University accommodates persons with disabilities and from minority groups, as well as students from remote areas, such as small islands. The steps that have been taken to live up to this claim will be reviewed periodically and adjusted according to the results obtained. The principles of gender equality and non-discrimination are therefore also implemented in each study programme.

The facilities and infrastructure at Hasanuddin University are designed to support people with disabilities, such as there are lanes for wheelchairs, lanes for the blind and toilets for the disabled. So that equality for all people with different backgrounds is very welcome in the study programmes. Students with disabilities or health concern will be accommodated in respect to their academic activities. For example, in case a student cannot attend test in specified date due to health issue, he could postpone it to another possible time. The regulation also stipulates that staff administration system is transparent and based on staffs' performance without discriminating against ethnicity, race, religion and group.

What is more, the panel learnt during the online conference that the library offers special assistance for blind students, as well as a braille corner. In addition, the University plans to set up a nursing station.

Appraisal:

The programme structure supports the smooth implementation of the curriculum and helps students to reach the defined learning outcomes. The programme consists of courses and assigns Credit-Points (CP) per course on the basis of the necessary student workload. Hasanuddin University converts the national CP (SKS) into ECTS credits. According to the University, 1 SKS equals 45.3 hours and therefore corresponds with 1.81 ECTS. The total number of ECTS for all three programmes is 74.2. What is more, the course descriptions provide detailed descriptions of intended learning outcomes and the information defined in the ECTS Users' Guide.

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.

The Republic of Indonesia has not ratified the Lisbon Recognition Convention.¹⁸ During the online conference, the panel learnt that Hasanuddin University does not stipulate the recognition of periods of study at other HEI. Credit transfer is not possible for the students.

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

- The University installs a system of credit transfer/recognition in order to facilitate periods of study at other HEIs.

Regarding the credits, the University handed in documents which show the national credit system and the University's conversion to the European ECTS system. However, no Diploma Supplement according to the ECTS User's Guide 2015 has been presented to the panel members.

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

- The University issues a diploma supplement that meets the European Higher Education Area principles.

The feasibility of the study programme's workload is ensured by a suitable curriculum design, by a plausible calculation of workload, by an adequate number and frequency of examinations, by appropriate support services as well as academic and general student counselling. When reviewing the workload, the University also takes into account evaluation findings, including student feedback and the programme's success rate.

When reviewing the workload, the University also takes into account evaluation findings, including student feedback and the programme's success rate.

The University ensures gender equality and non-discrimination which is determined in the national law. There are facilities for students with disabilities, e.g., ramps for wheelchairs and a braille corner in the library. The panel welcomes these measures, especially the plans of the University to set up a nursing station.

However, there seems to be no general concept and no commission who is deciding and fostering measures to ensure equality of opportunity. There are no official regulations regarding extra time in exams or for essays or to get assistance during an examination for students with special needs. Therefore, the panel recommends putting a department for special needs or a special needs executive into place.

For prospective international students, the panel notices that it is not easy to get all information since most of the documentation is in Bahasa Indonesia (see chapter 5.3).

¹⁸ <https://www.coe.int/en/web/conventions/full-list?module=signatures-by-treaty&treatynum=165>

	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)		MoL, MoA, MPA		
3.2.2*	Study and exam regulations (Asterisk Criterion)		MoL, MoA, MPA		
3.2.3*	Feasibility of study workload (Asterisk Criterion)		MoL, MoA, MPA		
3.2.4	Equality of opportunity			MoL, MoA, MPA	

3.3 Didactical concept

Logic and plausibility of the didactical concept

The didactical concept of the **Master of Accounting** programme combines the theories and recent accounting issues and practices. While the former is obtained from the textbooks and additional references, the latter is from profession association, where all lecturers of MoA belong to, and researches and publications that are discussed in the class. The professional and research experiences of lecturers are delivered in the class through learning methods such as interactive lecture, small group discussion, project-based learning, cooperative learning, problem-based learning and contextual instruction. These methods will vary based on learning outcomes of every course which are described in the course description. For example, problem-based learning is employed to achieve the students' ability to criticise the managerial accounting decisions and their impacts on economy, society and environment by providing real management problems that exist in business practice.

The learning process in the **Master of Laws** incorporates theory and practice. The idea is to balance these two components and the courses corresponding learning outcomes with the support of teaching staff with qualified backgrounds such as practitioners, professionals or academics. Subsequently, to achieve the learning outcomes, the study programme developed teaching and learning methods in the four common approaches: lectures, discussions, problem-solving and case studies.

The **Master of Public Administration** also applies theory and practice as the main focus of the didactical concept. In terms of teaching and learning methods, various techniques are applied, such as case studies, group assignments and guest lectures. The programme is designed towards practical aspects in contemporary public administration practices. To achieve this objective, the programme facilitates the students to directly visit best practices in public sector innovation. The students are expected to gain theoretical and applied skills through the combination of academic and experiential learning which contributes to their career advancement in their present or future occupation. These methods enable the students to achieve the learning outcomes through thinking, experiencing, acting and reflecting processes.

All three study programmes continue to improve the learning system. Before 2020, Hasanuddin University used the Learning Management System (LMS). This system allowed students and lecturers to interact as part of the learning process, where learning resources, materials and learning modules and assignments could be accessed by students from this system. In early 2020, the University improved the learning system of the LMS by creating a new blended learning platform known as the Learning Management System (SIKOLA)¹⁹ which was developed in order to support and facilitate the learning process. The platform contains all the activities of the teaching and learning process including students' attendance. Each lecturer will upload learning documents such as course description, teaching materials and assignments for students to access. Furthermore, the system records all students' activities so that the lecturers can monitor students' activities. It also accommodates interaction between lecturer and student.

Moreover, SIKOLA provides a video channel for instruction (how to register on the course, how to record attendance, how to make parallel classes, search engines for the course, thus facilitating the interaction of students and lecturers in learning). The SIKOLA user guide can be watched on a video available on the homepage menu (accessible both before and after logging in).

Course Materials

Lecturers develop the materials in line with the jointly developed curriculum and course descriptions, the exams and assignments. This means, that the course materials must be designed in line with the intended learning outcomes of the course. The learning materials enable the students to develop different views and approaches to academic aspects. This allows a certain degree of versatility and avoids sticking to one theory or one opinion. The course materials are continuously developed according to the didactical concepts and systematically designed according to the didactical preferences of the students. All lecturers are required to upload all course materials to SIKOLA, which provides availability for all students registered to the course. In addition, students can get lecture material directly in class at each lecture. The lecturers provide materials to students such as textbook, electronic books (e-books), journal articles and case studies. Students can also access relevant materials via the Unhas e-library website.

Guest Lecturers

Faculty of Economics and Business and the **Master of Accounting** study programme frequently invite reputable academicians and practitioners from national and international community to deliver guest lectures. This activity will provide broader learning horizon and perspectives including interdisciplinary aspects and create additional networking opportunities for students. Examples of guest lectures can be seen in the following table:

¹⁹ see: <https://sikola.unhas.ac.id>

Table 11: Guest lectures in Master of Accounting programme

Date	Status	Affiliation
21st May 2020	Presidential Spokesman	President Office in Indonesia
21st January 2021	General Director	Regional Finance Development Ministry of Home Affairs
29th May 2021	General Director	Regional Finance Development Ministry of Home Affairs
15th September 2021	Lecturer	Dosen University of Southampton, UK
10th July 2020	Coordinator	Minister for Economic Affairs of the Republic of Indonesia
15th October 2020	Lecturer	National University of Singapore
15th October 2020	Former Minister	Minister of Defense Republic Indonesia
15th October 2020	Head of Department Management	Auckland International Campus
25th October 2019	Lecturer	Universiti Tunku Abdul Rahman Malaysia
25th October 2019	Lecturer	University of Newcastle, Australia
25th October 2019	Lecturer	Brawijaya University, Indonesia
25th October 2019	Lecturer	Tokyo International University, Japan
25th October 2019	E-Commerce Association	Indonesian-E-Commerce Association
25th October 2019	Lecturer	Monsoon Academy
18th September 2021	Lecturer	Nagoya University of Commerce and Business, Japan
9th May 2020	Head of Economic Finance, Zakat unit cum Associate Fellow	International Institute of Advanced Islamic Studies, Malaysia

The **Master of Laws** programme regularly invites guest lecturers from various legal professions to provide general lectures, legal workshop or socialisation to implement certain new legal products. The programme managed to invite approximately 26 guest visitations in three cycles of the academic year. Furthermore, these lecturer visitation ranges from scholars of third party universities, advocates, government institutions, political figures, stakeholders and other professionals that correspond to the courses intended learning outcomes and its contents.

To ensure that the students get insights into the practical world, the **Master of Public Administration** programme organises guest lectures by presenting speakers from Indonesian campus partners (University of Indonesia, Gadjah Mada University, Brawijaya University), foreign universities, such as Melbourne University, Victoria University at Wellington and practitioners from government institutions at local, regional and national levels. From this activity, students can learn academic as well as professional which can contribute to their qualifications. Some examples are presented in the following table:

Table 12: Guest lectures in Master of Public Administration programme

Guest lectures	Topic	Date
International Conference on Social and Political Sciences (HICOSPOS), Keynote Speaker from University of Melbourne (Australia)	Post Pandemic Society: Governance, Democracy and Human Security	October 18-19, 2021
International Conference on Social and Political Sciences (HICOSPOS), Keynote Speaker from Leiden University (Netherlands)	Social and Climate Changes in 5.0 Society	October 21-22, 2019
Professor from University of Melbourne (Australia)	Digital Discretion and the Delivery of Public Services: Assessing Opportunities and Risks in a new Era	October 18, 2019
International Conference on Administrative Science (ICAS), including the Indonesian Association für Public Administration (IAPA)	Challenges of Public Administration in Developing Countries	November 20-21, 2017

Appraisal:

The didactical concept of the study programmes is described, plausible and oriented towards the programmes' objectives. It allows for the application of different teaching and learning methods, such as interactive lectures, small group discussions and group assignments, project-based learning, cooperative learning, problem-based learning, case studies and guest lectures, as well as blended learning via SIKOLA. Students are encouraged to take an active role in creating the learning process. The panel appreciates the senior and junior mentoring programme in the lectures in order to ensure a certain level of the didactical methods for the students.

The accompanying course materials are oriented towards the intended learning outcomes and correspond to the required qualification level. They are digitally accessible for the students via the online platform SIKOLA or on Google classroom. They are user-friendly and encourage students to engage in further independent studies. In order to further develop the materials, the panel recommends including new approaches and literature into the course outlines and descriptions and update the literature.

Guest lecturers are invited and contribute to the students' qualification process with their special experience, either from professional practice or scientific work, but also, for example, from culture and politics. The panel recommends increasing the number of guest lecturers in all three programmes so that students can benefit even more from practical and international experience. This was also expressed by the students during the online conference. What is more, particularly in the Master of Public Administration, the students can benefit from not only academicians, but also professionals from the public administration field.

		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)			MoL, MoA, MPA		
3.3.2*	Course materials (Asterisk Criterion)			MoL, MoA, MPA		
3.3.3	Guest lecturers			MoL, MoA, MPA		
3.3.4	Lecturing tutors					X

3.4 Internationality

The **Master of Accounting** has included international contents in its curriculum by using international textbooks, case studies and journal literatures in the learning process. The objective is to train students' logical way of thinking with globally based so that the students are prepared to face a multicultural environment in the future. The Accounting field of study requires students to understand the international accounting standard such as International Financial Reporting Standard and International Auditing Standard. Students' understanding upon these international standards will enable them to implement it in their work place. Several courses that contain international issues are Advanced Management Accounting, Assertion and Fraud, System and Technology Information and Auditing, Environmental and Social Accounting and Market-based Accounting Research. This will help students to compete globally given that they have been familiar with global level concerns in particular business and accounting study.

Furthermore, during their study period, students are suggested to participate in various international seminars. It will enrich them with different cultural contexts. The more often students participate in international-standard activities, the more networks, insights and soft skills they have to face global competition. Supported by the materials provided in the learning process, it will make the students more competent to face the challenges and participate in research with different countries.

The **Master of Laws** programme is mainly taught in Bahasa Indonesia, but it also instructs course modules to incorporate foreign references to a certain extent. It may take the form of a monograph, journals, treatises or student textbooks. This applies e.g., for Sociological Law, Business Dispute Settlement, International Contract Law, Intellectual Property Rights, International Law and Human Rights and Maritime Law. These publications could come from either reputable foreign authors or reputable national authors who managed to publish their works in foreign/international publications. Moreover, the programme also offers an international law elective track for students who want to focus on international law.

The **Master of Public Administration** also provides international content for preparing students for the future job market. All lecturers are required to use internationally recognised textbooks, journals and related materials in all courses. For instance, case studies are mainly taken from

foreign government experiences and international public organisations. Courses like bureaucratic reform and public policy explore international contents and issues. Students can use the University library which provides facilities for American, Mandarin, Japan and Korean centres, to increase their understanding of the culture, social and political systems of these countries. Hence, it can contribute to the advancement of students' intercultural knowledge.

The programme also encourages students to participate in international conferences where they can have contact with international participants. With an understanding of various policy and public management cases in various countries, as well as access to various study centres in the University library and experience in participating in international conferences, these can equip students to be able to adapt and work in an international environment.

Internationality of the student body

Hasanuddin University provides scholarship for international students to enroll in any study programme. In 2019, there was one international student from Yemen in the **Master of Accounting** programme. Before commencing the programme, the accepted international students will be trained with Indonesian language course facilitated by language center of the University. The international student will easily adjust studying in MoA programme since this programme has numerous international materials and literature, as well as the most recent journal and global case study. The presence of literacy or studies that focus on the environment and society, which are poured into Environmental Accounting course is expected to attract students from other countries who are willing to study it.

The **Master of Laws** and the **Master of Public Administration** also try to attract international students. However, there has been no international student enrolled in the programmes, yet. This might be the case because of the language barrier for prospective international students to access the courses, as most of the courses are being taught in Bahasa Indonesia. Simultaneously, the teaching resources qualified to teach in international language (i.e. English) are relatively limited.

Internationality of faculty

The **Master of Accounting** programme currently has four lecturers who graduated from foreign countries such as the United Kingdom, Japan and Australia. They will provide students with knowledge and practice in respect to business and accounting (case studies) in the international context. Additionally, students can also have the ideas of academic cultures at overseas campus. International exposure is also obtained by some of lecturers who are involved in a joint project with researchers from other countries. Other activities are international seminars and professional certifications. Moreover, the Faculty of Economics and Business regularly conducts seminars inviting guest speakers from other countries such as Australia, Japan, USA, New Zealand and Malaysia.

The **Master of Laws** programme has been supported by foreign lecturers, coming primarily from the partner University Universitas Kebangsaan Malaysia and several teaching staff with professional and educational backgrounds abroad. This include graduates from the Washington

College of Law (American University), Sidney University, Oslo University, New South Wales University and Washington University (Seattle).

The **Master of Public Administration** does not have lecturers from other countries. The faculty members of the programme comprises of lecturers with national and international academic qualifications. Currently there are 18 full-time lecturers, where two of them have earned their Master and Doctoral degree overseas. Two have graduated from the universities in the United States of America and another has attended short course programmes in Australia and Japan.

In addition, the faculty members mostly have professional experiences as consultants in the projects run by local, regional and national government and international organisations. For example, one has worked as a consultant for Bridge (Building and Reinventing Decentralised Government Programme) under National Development Planning Agency (Bappenas), Ministry of Home Affairs and UNDP. Another also works as consultant expert for the Provincial Government of South Sulawesi. The students can gain international perspectives from the lecturers' working experience as consultants in those projects run by an international organisation.

Foreign Language Contents

Although the instruction language used is mainly Bahasa Indonesia, students are required to have a minimum English proficiency as most of lecture materials as well as slide presentations, some textbooks and journal articles provided are written in English. Several courses are taught bilingually, Bahasa Indonesia and English. At the final semester, students are required to publish in international journal demanding academic English skills. Additionally, students are encouraged to participate at international conferences where they will present their research in English.

In the **Master of Laws** programme, there are some courses offered bilingually including Sociological Law (Mandatory Course), Business Dispute Settlement (Private Law), International Contract Laws (Private Law), Intellectual Property Rights (Civil Law) and International Law and Human Rights (International Law).

Whether a course is eligible for the bilingual learning process is primarily determined by two general considerations. First, the availability of qualified lecturers to teach the course bilingually and second, whether the course in question is deemed global-oriented by the Programme (e.g. requires a comparative approach, paying attention to the application of the international legal instrument, analysing cross-border legal issues).

Furthermore, the **Master of Public Administration** programme also offers a double degree in Public Policy and Management with the Graduate School of Humanities and Social Sciences, the University of Melbourne, Australia and in Electronic Government with the School of Government, Victoria University of Wellington, New Zealand. These will be offered in English only.

Appraisal:

International contents are an integral part of the curriculum. Students are thus prepared for the challenges in an international working environment. Through practical examples, students are enabled to act in an intercultural environment. The **Master of Public Administration** has set up a double degree option with international partner universities as well as a cooperation with a public administration association. For the **Master of Laws**, intercultural aspects are particularly included in the courses on the castorian law in the Indonesian system. For the **Master of Accounting**, the panel recommends including more international contents, for instance deepening of the international standards in financial accounting.

Currently, the student body consists only of Indonesian students, due to the fact that most courses are taught in Bahasa Indonesia. At the point of the online conference, there was no international student enrolled in any of the three programmes. The panel welcomes that the University seems to have this on the agenda for the next years and recommends setting up a system which seeks to attract international students. Especially for students from Malaysia, the Philippines and other ASEAN countries, the study programmes could be of high interest. Regarding the **Master of Laws**, particularly the maritime law could be an offer to international students and has a high potential for the future, according to the view of the panel.

The international composition of the faculty (teachers from different countries, teachers with international academic and professional experience) promotes the acquisition of international competences and skills. The measures taken are goal-oriented. The **Master of Accounting** has four lecturers who graduated from foreign countries, the **Master of Laws** has six lecturers with international background. In the **Master of Public Administrations**, there are two lecturers who graduated overseas and several lecturers have experiences in working in an international environment. For all three programmes, the panel recommends hiring more international staff and send staff members to other universities for training and exchange in order to grow their exchange programme.

The proportion of foreign language courses and required foreign language materials (teaching materials, English textbooks, slides and journal articles) corresponds with the qualification objectives of the study programmes. Some courses are already bilingual or offered in English (depending on whether there is an international context).

The panel recommends setting up more courses that are taught bilingually and increase foreign language contents if they want to become more internationalised. The panel welcomes that the SIKOLA system is already in English and first measures are taken.

		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)			MoL, MoA, MPA		
3.4.2	Internationality of the student body				MoL, MoA, MPA	
3.4.3	Internationality of faculty			MoL, MoA, MPA		
3.4.4	Foreign language contents			MoL, MoA, MPA		

3.5 Multidisciplinary competences and skills (Asterisk Criterion)

In most courses of **all Master programmes**, students are accustomed to assignments in the form of group discussions, presentations and completion of case studies during the learning process. All of these aim to increase students' soft skills in terms of public speaking skills, including expressing opinions in ways that still prioritise cooperation and collaborative skills by respecting differences of opinion which are reflected in discussions, making presentations and conducting decision-making processes when solving problems.

In the **Master of Accounting**, graduates shall be enabled to think critically and innovatively as well as work in teams with communication skills both orally and in writing in the accounting field. In achieving this, several learning methods are employed. Public communication skill is obtained through learning method such as presentation and class participation. Also, students will need this communication skill when they present their paper in conferences. While teamwork and conflict resolution skills are obtained through small group discussion and cooperative learning. These methods will also equip students with leadership skills since it will require students to manage the group member and work.

In the **Master of Laws** programme, multidisciplinary skills are integrated in the learning strategy of the programme. The exercise of public speaking, in particular, is trained in those courses which involve group presentation, case studies and oral examinations.

In the **Master of Public Administration** programme, these skills are, for instance, integrated into the course on Public Policy, where the students usually have group working in various policy cases. This group tasks will develop collaborative aspects and leadership skills of the students. In addition, participating at international conferences can contribute to enhancing students' public speaking skills. Some specialised courses are offered in order to incorporate theory and practical aspects. For instance, a course in public policy and applications are taught using project-based and problem-based methods where students need to work in a group and write a systematic policy brief, present in the class and discuss their analysis. They are given the opportunity to convince others over policy issues or problems using effective communication.

Appraisal:

The students acquire communication and public-speaking skills as well as cooperation and conflict handling skills in accordance with the course descriptions. This is supported by means of suitable didactical and methodological measures. There is no specific course in the curriculum, but train these skills, e.g., with presentations and group projects. The acquisition of further multidisciplinary competences, such as leadership skills and broad contextual knowledge, is ensured. In this context, the panel recommends giving the students more opportunities to develop and foster such competences, e.g., when presenting research in a group or apply a group discussion approach when dealing with case studies. For the Master of Laws, it might be helpful to include courses about negotiation and extend the cases in general.

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

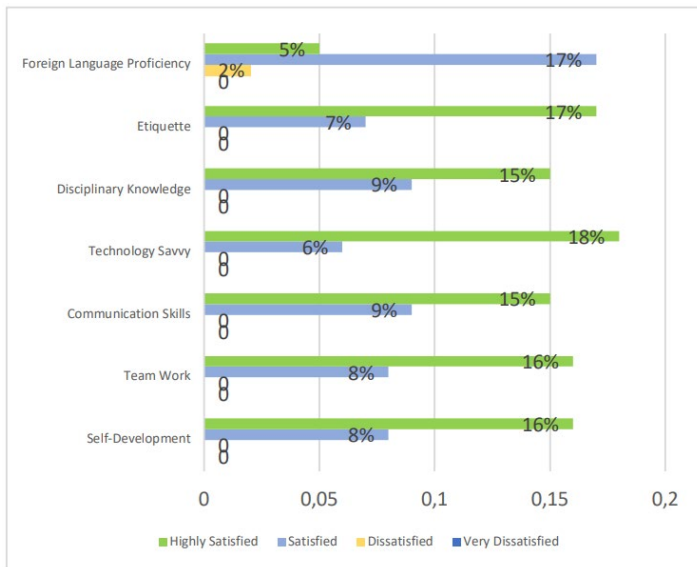
3.6 Skills for employment / Employability (Asterisk Criterion)

Master of Accounting

The graduates' skills and competencies for the labour market comply with the intended learning outcomes which are relevant for developing employment skills. This is supported by the curriculum that integrates theory and practice so graduates may adapt with their work place. The programme enables the students to actively apply the acquired skills in new areas of work and to develop them further. It is systematically oriented towards meeting anticipated requirements of the dynamic job market by making use of the results of graduate evaluations.

Based on the results of the tracer study in 2020, most of the graduates work in governmental institutions and private companies as accountants, auditors, financial managers as well as academicians and researchers in universities. Other graduates work as consultants or entrepreneurs. These positions suit the graduate profiles that has been set by study programme. There are 87.5 % of graduates working in the field of accounting. Apart from specific skills stated in intended learning outcomes, students are also equipped with skills such as etiquette, technology, communication, team-work, foreign language, and selfdevelopment. Generally, employers are satisfied with the graduates of MoA in respect to the skills specified above. The result of employers' survey in 2020 is shown as follows.

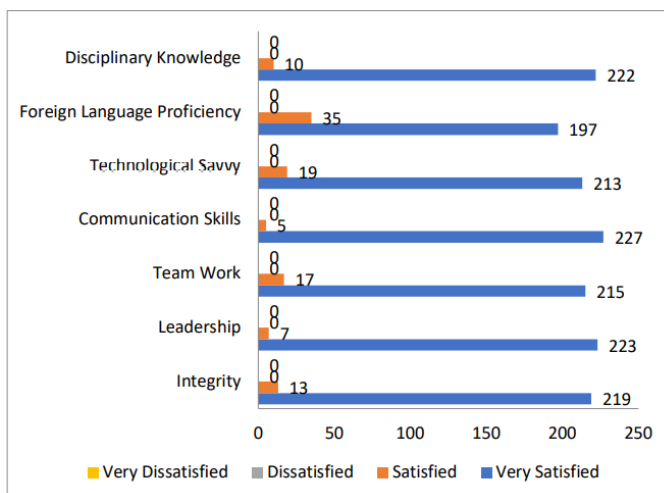
Figure 4: MoA Employers' Satisfaction Rate



Master of Laws

In planning for the future development of the Master of Laws programme, the faculty collected inputs from various employers who currently employ or have hired the alumni of the programme. This survey-based input is subsequently reported by means of tracer studies, where specific data corresponding to the students' development skills are being asked to our respondents on an annual basis.

Figure 5: MoL Survey on Graduates Working Competence



As illustrated by the figure above, the job market for legal professionals has seen steady interest for the following professional skills: communication, technological skills and leadership, for the last three years. The figure further reflects that most of these skills are possessed by the alumni of the programme, indicating that the Master of Laws to meets the demands of the job market.

Master of Public Administration

The Master Public Administration aims at equipping students with knowledge and skills required in the job market. All the courses are designed employability-oriented. For instance, intended learning outcomes align with the needs required for working in public sector organisations based on graduate users' input. All courses are not only designed to fuse theory and practical aspects; they are also delivered in a way that students can develop collaboration skills by working in group assignments. Exposed to English textbooks and references used in all courses, students can better improve their English language competences which contribute to the improvement of life-long learning ability.

Appraisal:

The promotion of employability – for instance through the integration of theory and practice and through the promotion of multidisciplinary competences and skills – runs as a common thread of the study programme through all its courses. Students of all three Master programmes find a position on the labour market; potential employers are, in general, satisfied with the competences of graduates.

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

4. Academic environment and framework conditions

4.1 Faculty

Structure and quantity of faculty

The number of lecturers assigned in the **Master of Accounting** is 21 consisting of eight professors and 13 associate professors. Their qualification standard and professional practices will support the graduates in achieving the qualification as stated in ILOs. The MoA has 100 % full-time lecturers. An overview is given in the following table:

Table 13: Academic staff Master of Accounting

	Professor	Associate Professors	Total
Male	5	8	13
Female	3	5	8
Total	8	13	21

In the **Master of Laws** programme, 60 full-time lecturers and 10 part-time lecturers are assigned to support the study programme. Among those lecturers, there are 33 professors. These professors also spread throughout the offered elective tracks. An overview is given in the following table:

Table 14: Academic staff Master of Laws

		Professor	PhD	Total
Full-time	Male	28	19	60
	Female	3	10	
Part-time	Male	2	3	10
	Female	0	5	
Total		33	37	70

The **Master of Public Administration** assigns 18 full-time lecturers, including 8 professors and 10 lecturers with doctoral qualification. In addition, also lecturers from other study programmes teach interdisciplinary courses with a total of three or more depending on the needs of the courses. An overview is given in the following table:

Table 15: Academic staff Master of Public Administration

	Professor	PhD	Total
Male	6	6	12
Female	2	4	6
Total	8	10	18

Academic qualification of faculty and further development

The lecturers for **all programmes** recruited by Hasanuddin University consist of permanent civil servant (PNS) lecturers, non-PNS permanent lecturers and non-permanent lecturers. Permanent PNS Lecturers are recruited and placed based on the national level planning and need for lecturers, while non-PNS permanent lecturers are recruited directly by the University. Permanent (full-time) and non-permanent (part-time) lecturers can only be accepted by Hasanuddin University if they meet the academic qualifications as stipulated in the Government Regulation concerning lecturers.²⁰ They must:

1. Have graduated from accredited higher education postgraduate programmes according to their field of expertise.
2. Possess the minimum academic qualifications, which are:
 - a) Graduate of a Master's programme for lecturing in diploma programmes or undergraduate programmes; and
 - b) Graduate of a doctoral programme for lecturing in postgraduate programmes.
3. Have expertise and outstanding achievements, based on the decision of the Academic Senate of Hasanuddin University.

The planning, recruitment and selection system for non-PNS permanent lecturers refers to the Rector's Decree²¹ concerning Procedures for Selection of Candidates for Civil Servants (CPNS) for Education Personnel and Education Personnel at Hasanuddin University. The process of accepting non-PNS permanent lecturers is carried out by the University starting from the preparation for the formation of a selection committee and to the selection process. The procedure for recruiting non-PNS permanent lecturers at Hasanuddin University is as follows:

1. Applicants register online on the website²² and choose the type of formation, education stream and position to be applied for;
2. Applicants upload the documents proving the fulfillment of the requirements
3. Selection Stage, comprising:
 - a) Administrative Selection, carried out by a selection committee formed by the University. Applicants who pass the administrative selection can follow the Basic Competency Selection (SKD);
 - b) Basic Competency Selection (SKD), including National Citizenship Test (TWK), General Intelligence Test (TIU) and Personal Characteristics Test (TKP);
 - c) Field Competency Selection (SKB), including: Academic potential test; English language skills; Teaching practice and Interview with Head of the department
4. The final results of the selection are officially announced on the website. Applicants who pass are designated as permanent non-PNS lecturers.

The position of professor is achieved after the lecturer has gone through various stages and achieved a minimum cumulative credit score of 850 points in the nation-wide scoring system. This cumulative credit score is obtained from the implementation of the tridharma (three pillars) of higher education, including the implementation of education and teaching, research,

²⁰ see: Law No.14/2005 concerning Teachers and Lecturers and Government Regulation No.37/2009 article 36 paragraphs 1, 2 and 3 and article 37 paragraphs 1 and 2 regarding Appointment, Placement and Transfer of Lecturers

²¹ see: Rector's Decree No.42926/UN4.1/OT.10/2016

²² see: <http://recruitment.unhas.ac.id>

community service and other activities to support the tridharma of higher education. Based on the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform (Permenpan RB)²³, it is stated that the requirements to achieve the level of professor, are as follows:

1. Doctoral Degree diploma (S3) or equivalent;
2. Have worked for at least three years after obtaining the Doctoral Degree (S3) diploma;
3. Have authored scientific papers published in reputable international journals (impact factor of at least 0.10);
4. Have a minimum of ten years work experience as a lecturer.

The University and the faculties of Unhas support lecturers in their personal and professional development by providing opportunities and financial support to each study programme lecturer to participate and/or speak at conferences (international or national), seminars, workshops, training events, mutual projects with local government and various other types of activities on a national and international scale. All activities in the context of developing human resources are planned and stated in the Activity Plan and Annual Budget of the faculties.

Requirements that must be met by a lecturer in obtaining support from the University to take further qualifications, such as international seminars, workshops and others can be seen also be seen on the online platform.²⁴

Besides, the administrative staffs are also given opportunities to develop their potential by providing the officers with some skills and self-development programmes to improve their performance in carrying out their duties and providing services for students and lecturers. Some examples of the development programmes are courses in computer skills development, English courses, ESQ, archives, some courses regarding the development of personality and professionalism and also trainings for administrative management. Moreover, they can also continue open formal education as long as it does not interfere with the main task. Some members of the administrative staff are currently attending formal education on Bachelor and Master level.

Pedagogical / didactical qualification of faculty

Lecturers of the Master programmes are required to complete basic trainings of teaching competencies such as Pelatihan Peningkatan Keterampilan Dasar Instruksional (PEKERTI) and Ancangan Aplikasi (AA). PEKERTI is specifically designed for the lecturers in order to enrich their capabilities in designing the course specification (RPS), implementing innovative teaching models and evaluating the course activities. Moreover, AA is specified in order to provide lecturers with some capabilities needed for reconstructing the course specification, designing the learning method and assessment, as well as writing handouts or supplementary teaching materials. These include training and guidance on the development of syllabus and SAP (Unit Lecture Guidance Plans) and Preparation of Semester Learning Plans (RPS).

²³ see: Regulation No.46 of 2013, concerning the Amendment to the Regulation of the Minister of Empowerment of State Apparatus and the Bureaucratic Reform No.17 of 2013 concerning the Functional Positions of Lecturers and Credit Scores

²⁴ see: <http://reward.unhas.ac.id>

In addition, the programme also designed some workshops that are specifically designed to improve lecturer's technical capacities in applying blended-learning method through the educational management system known as the Learning Management System (SIKOLA). These are undertaken each semester.

Practical experience

Some of the lecturers in the **Master of Accounting** are also active as practitioners, including auditors at public accounting firms, consultants at companies and several local governments or commissioners of regional-owned enterprises. Lecturers who work at public accounting firms have expertise in the field of auditing. They usually audit the financial statements of companies that require an opinion on their financial statements. Lecturers who work as consultants will assist companies and or local governments from budget planning to financial accountability. Experiences obtained as practitioners are used to supply the lecture materials in particular case studies to be discussed in the class. It also helps students to gain various insights into a future working environment.

Lecturers in the **Master of Laws** programme also have practical experiences as expert staff, consultants or expert witness (for the court). Some of the hired part-time lecturers also teach in different faculties or universities or working in government agencies.

Several lecturers in the **Master of Public Administration** are also providing assistance as experts in the local government, both at regional and provincial level. Lecturers who serve as experts can assist regional heads in making decisions, policy formulation and regional planning. Based on this experience, lecturers can develop theories from practical experience gained as experts and these can then be used as teaching material in class.

Internal cooperation

In **all study programmes**, the Head of the programme regularly holds meetings by inviting all lecturers to discuss the distribution of courses, the students' thesis supervision process and evaluation the development of student mentoring. A regular meeting is also conducted to evaluate students' workload. This is to avoid the overlapping of course content. Each course is taught by two lecturers applying the concept of team-teaching including senior and junior lecturers. The assigned lecturers for each course will discuss the lecture materials and prepare the semester study plan as well as assignments that can achieve the learning outcomes. This internal cooperation among lecturers lasts for the entirety of the Semester with a goal to prevent overload of teaching responsibilities among the lecturer staff. Apart from regular meeting facilitated by the Head of the programme, lecturers discuss informally, in particular regarding new issues that can be included in the lectures. Moreover, lecturers cooperate in most of research and community service activities.

Student support by the faculty

The student learning process is supported by an academic advisor assigned by the faculty. This can be a lecturer or the Head of the study programme. They provide input and consultation to student academic planning, approve the study plans, or approve student study plan monitoring cards. This supervisory position is assigned exclusively to permanent or full-time lecturers.

Within the period of supervision, academic advisors maintain close communication with their assigned students. This means that during working hours, the lecturers can be contacted by students through several communication media (e.g. social media, email or phone call) mutually agreed by both students and academic advisors.

In writing the thesis, each student is supervised by two assigned lecturers. The interaction between lecturers and students intensifies during mentoring, students are given a journal to record all their mentoring activities so that the supervisor can know the process that the student goes through. The educational process (learning and teaching) is adjusted to the standard curriculum.

Students are also provided with supporting facilities in the form of software (communication, consultation and guidance with lecturers) and hardware (journal facilities, library, internet connection, and others). Students can access all information on teaching and learning process through the apps.unhas.ac.id. In this application, students can access Neosia and SIKOLA.

Appraisal:

Even when their teaching assignments in other study programmes, possibly even in other locations, are taken into account, the structure and number of the faculty correspond to the programme requirements and ensure that the students reach the intended qualification objectives. The faculty's composition, consisting of full-time and part-time (visiting) lecturers, guarantees that both the academic standards and the requirements of professional practice are fully satisfied.

The academic qualifications of the faculties correspond to the requirements and objectives of the study programmes. The University verifies the qualifications of the faculty members by means of an established procedure with respect to the national regulations. In order to diversify the academic staff and hire more staff from outside Hasanuddin University, the panel suggests to change policies for recruitment.

Specific measures for the further qualification of the faculty members are implemented. Particularly, the panel welcomes the mentoring of new colleagues from senior to junior lecturers.

The pedagogical and didactical qualification of the faculty corresponds to the requirements and objectives of the study programme. The University verifies the qualifications of the faculty members by means of an established procedure. The University ensures that assessors are familiar with existing testing and examination methods and receive support in developing their own skills in this field. Specific measures for the further qualification of the faculty members are implemented; in particular, a teaching training for lecturers is mandatory (PEKERTI and Applied Approach training). What is more, the Quality Assurance and Educational Development Unit conducts workshops for didactical training.

The practical business experience of the faculty corresponds to the requirement of the programme to integrate theory and practice. Some lecturers are still working in their fields.

The faculty members cooperate with each other for the purpose of tuning the courses towards the overall qualification objectives. Meetings of all those teaching in the programme take place regularly. There is a meeting every semester regarding course distribution, thesis supervision, evaluations (with regard to student development) and literature revision. These meetings also provide room for informal discussions. In addition, projects and courses are conducted cooperatively.

Student support is an integral part of the services provided by the faculty. It is offered on a regular basis and serves to help students study successfully. Each student has an academic advisor that supports the students in the course of the study. For the thesis writing, they also have a supervisor. The faculty members have office hours and are available via email or telephone. The students are “fully content” with the support they receive. The panel especially welcomes that there is support for students with psychological problems during their studies; they can consult the University Counselling Centre.

		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)			MoL, MoA, MPA		
4.1.2*	Academic qualification of faculty (Asterisk Criterion)			MoL, MoA, MPA		
4.1.3*	Pedagogical / didactical qualification of faculty (Asterisk Criterion)			MoL, MoA, MPA		
4.1.4	Practical business experience of faculty			MoL, MoA, MPA		
4.1.5*	Internal cooperation (Asterisk Criterion)		MoL, MoA, MPA			
4.1.6*	Student support by the faculty (Asterisk Criterion)		MoL, MoA, MPA			
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

The Master study programmes are led by a study programme Head (KPS) who is proposed by the Dean to the Rector/ Rector after consideration by the Faculty Senate. This is stated in the Regulation on organisation and working procedures of Hasanuddin University.²⁵ In a corresponding Rector's Regulation²⁶, the education activities and core duties and responsibilities of the Head of the study programme are defined.

These include the following:

- The development and updating of the curriculum and teaching materials,
- Arranging the educational process taking place in the study programme (teaching and learning activities),
- Coordinating all activities, including lecturer meetings, conducted by the unit (study programme),
- Forming a course supervisory team with the approval of the Head of the Department,
- Fostering student activities under his/ her authority,
- Fostering and encouraging students to engage in science and/ or sports and arts activities,
- Developing the self-evaluation system and forms and updating the results,
- Reporting the results of the teaching/ learning evaluation to the Dean,
- Implementing educational quality assurance,
- Encouraging an academic atmosphere conducive to promoting student and educator achievement,
- Coordinating the online completion of student study plan cards together with their Academic Advisors,
- Providing consultation services for students,
- Conducting a tracer study to determine the relevance of graduates and the curriculum,
- Determination of competency standards and the number of students accepted each year together with the Head of the Department,
- Coordinating research and community service activities,
- Proposing financial budgeting for the programme, together with the Head of Economics Department.

In general, the Head of the programme takes full responsibility for the arrangement of academic activities and the organisational decisions made by the study programme as a unit under the structure of the faculty. This brings a consequence that the Head of the programme is not only an academic representative of the study programme, but also a leader of the unit. In addition, the Head of the programme also gets involved, along with the Dean and the executives of the faculty, in the decision making for strategic agendas/ policies made at the faculty level.

What is more, the Head of the study programme discusses the lecture monitoring at the end of each semester and if the lecture activities do not meet the standards, a warning will be given to

²⁵ see: Rector's Regulation of Hasanuddin University, No.25000/UN4.1/OT.10/2016 concerning Organisation and Working Procedures of Hasanuddin University Faculties and Schools, section 7 article 53 §1

²⁶ see: Rector's Regulation No.13/UN4.1/2018 concerning Organisation and Work Procedures of Hasanuddin University Faculties and Schools

the lecturer concerned with a request for improvement. Regarding the lecture material, the Head of the programme evaluates the material on a regular basis and will follow up on the results of the evaluation to ensure that the material obtained and given by lecturers to students is appropriate and support the learning process.

The Head of the study programme is assisted by several staff in managing the implementation of administrative and learning activities. This division consists of an administrative executive, with sub-divisions in charge of implementing technical tasks and administrative functions. These administrative and educational staff are tasked with providing support and services for the smooth process of lectures and learning for both lecturers and students.

These include the following sub divisions:

- Education Sub Division which has the task and function of providing educational administrative support and is responsible for the creation of effective and efficient educational administration services and their implementation;
- The General and Equipment Sub-Division which has the task and function of providing general administrative support, equipment and supplies and is responsible for ensuring the effective and efficient provision of general administration services, supplies and equipment
- Finance and Personnel Sub-Division which has the task to carry out financial and personnel administration support and is responsible for ensuring and implementing effective efficient financial and personnel administration services.

In every-day operations, the section most frequently in contact with students and lecturers is the Education Sub-Division, where the education staff provide administrative services to both students and lecturers. The Education Sub-Division personnel are involved in preparing all academic activities like registration, supporting lecturers in carrying out their lectures, starting from the provision of rooms, technical equipment for lectures and preparation of lecture materials (e.g. hand-outs) required by lecturers when teaching, holding the exams, correspondence and supervision.

With respect to administrative services related to the activities of lecturers and students, the academic staff can either contact the relevant people directly or provide information through WhatsApp Groups so as to facilitate and expedite the rapid exchange of information regarding lectures and other matters related to teaching.

- For the students, the administrative staffs are assigned to facilitate with these supports:
- Guidance for arranging the thesis preparations (supervisors, title),
- Provision of technical supports when students are having the exams (act as a proctor and distribute the examination papers),
- Information of the courses offered in each semester,
- The supply of academic supplementary documents (academic transcript, KRS),
- Counselling for lecturers,
- Information about the classes and courses distribution,
- Examination scheduling (both courses and thesis),
- The evaluation of lecturer's workload.

Information about standard operating procedure (SOP) regarding the process and mechanism for any administrative arrangement would be provided in the office, so the students and lecturers will be informed about any practicalities needed. If there is still any unclear information, the administrative staff would also provide numbers that can be called for asking for those kinds of information.

Moreover, the Head of the study programme is consistently supported by the units/divisions at University level that regularly arranges for some general administrations such as the student registration, students' selection process, payment for the educational fees and the management of graduation ceremonies.

Appraisal:

The three programme directors of the Master programmes coordinate the activities of everyone involved in the programmes and ensure that the programmes run smoothly. The programme directors successfully take initiatives to promote the systematic development of the study programme in a manner which includes all relevant groups.

Faculty members and students are supported by the administration in the organisation of the study programmes (in terms of schedules, classrooms, materials and IT support). Sufficient administrative staff is available. Decision-making processes, authority and responsibilities are clearly defined. However, lecturers and students are not included in the decision-making processes where their areas of work are involved, since the programme director is in charge of everything. Therefore, the panel recommends setting up a steering committee in order to include more participation elements in the decision-making processes.

The opportunities of electronic service-support are used and supplement personal one-to-one counselling. The HEI offers the administrative staff opportunities for continuous professional development.

		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)		MoL, MoA, MPA			
4.2.2	Process organisation and administrative support for students and faculty				MoL, MoA, MPA	

4.3 Cooperation and partnerships

To support Unhas' vision to be an international reputable academic institution, it has signed Memoranda of Understanding with many academic institutions both nationally and

internationally²⁷. The partnership covers agreement in the field of education, research and community services. Hasanuddin University offers academic mobility of students, academic staff and administrative staff. Students may choose double degree, credit transfer, or summer school programmes. The first two programmes are only possible for study programmes that have signed a Memorandum of Agreement with the corresponding school of the partner university (curriculum matching has been performed).

Moreover, this academic partnership scheme facilitates particularly for the **Master of Accounting** programme to invite public speakers to deliver lectures that can enrich students with insightful knowledge. In respect to cooperation in research field, currently, there are two lecturers from the Accounting study programme who are involved in research under partnership with Leiden University (Netherlands). Research and community services programmes may involve students. This will help students equipping them with various skills such as research, writing and social skills.

The **Faculty of Law** has carried out various collaborations in the field of academia with educational institutions both at national level or abroad. This collaborative campaign is intended to further support and improve the quality of the Master of Laws study programme. Several collaborations in the field of education have been carried out with universities abroad, such as joint research and visiting professors with educational institutions in Malaysia, including Universiti Kebangsaan Malaysia (UKM) and Universiti Utara Malaysia (UUM). In collaborative activities with UKM, Universitas Hasanuddin and UKM produced research collaborations with two output themes, namely environmental law and migrant protection law. Both studies involved lecturers and students. Students who will be involved are recommended by the Head of the study programme with the responsibilities to do field research and collecting and analysing data.

More recently, the Master of Laws also collaborates with UUM in the form of joint research with the theme of anti-money laundering; this research collaboration provides an approach by two countries in the development of anticorruption policies. In terms of domestic cooperation, the faculty cooperates with other national universities such as the Faculty of Law Tadulako University, Faculty of Law of Borneo University, Faculty of Law of Indonesian Christian Paulus University, Faculty of Social Sciences of Makassar State University, Sharia Faculty of Kendari State Islamic Institute and the Manokwari College of Law. One of the concrete forms of this collaboration is the obligation for lecturers of the partnering university to continue their Master's studies in law at the Faculty of Law at Unhas.

The **Master of Public Administration** includes cooperation in the area of education, research collaboration and publication for international journals. Over the last five years, MPA has cooperated with ten national and five international universities. These include the University of Jambi, Tadulako University and University of Indonesia, as well as Gadjah Mada University as national partner universities. The international partners include the University of Melbourne (Australia), Victoria University of Wellington (New Zealand), Thaksin University (Thailand) and University of Kebangsaan Malaysia (Malaysia). These collaborations contribute to improving

²⁷ <https://unhas.ac.id/v2/kemitraan-luar-negeri/> and <https://unhas.ac.id/v2/kemitraan-dalam-negeri/>

academic abilities, especially the methodological abilities of lecturers, which in turn increases students' research skills as well.

What is more, the study programme initiated a joint programme with two international and reputable universities, a double degree programme in Public Policy and Management in collaboration with the Graduate School of Humanities and Social Sciences of the University of Melbourne (Australia) and another double degree programme in Electronic Government in collaboration with the School of Government of Victoria University of Wellington (New Zealand).

Cooperation with business enterprises and other organisations

In addition to academic institutions, Universitas Hasanuddin also involves in cooperation with business enterprise, governmental institutions, professional association and non-governmental institutions. A list of institutions that are currently in partnership with Hasanuddin University is provided on the website.²⁸

The **Master of Accounting** programme often conducts public lectures inviting practitioners as speakers to deliver the latest practices or issues in business and governmental institution circumstance. Furthermore, these institutions provide inputs for Master Accounting programme particularly in updating its curriculum. MoA programme is listed as education provider for awardee of Indonesia Endowment Fund for Education (LPDP – a full-ride scholarship from Indonesian Ministry of Finance for eligible Indonesian citizens).

Moreover, MoA also establishes cooperation with several government institutions for instance Asian Development Bank (ADB) and the Audit Board of Indonesia (BPK-Badan Pemeriksa Keuangan), Provincial Government of West Sulawesi and the Ministry of Social. Under that cooperation, MoA programme is appointed as education provider for the respective government's officials to undertake their Master Degree in Accounting, particularly in the field of Public Sector Accounting. There has been discussion to continue the MoU with ADB and BPK for the period of 2022-2025 requiring MoA to conduct research in Public Sector Accounting in addition to its role as education provider for governmental officials who will be awarded with scholarship from both ADB and BPK.

The **Master of Laws** also collaborates with other professional organisations such as the Indonesian Advocates Association or Perhimpunan Advokat Indonesia (PERADI) in the form of guest lecturer visitation from PERADI's experienced advocates. Students of the study programme who are interested in becoming legal advocates may also participate in advocacy training facilitated by both the Faculty of Law and PERADI.

The **Master in Public Administration** programme does not have a cooperative relationship with business enterprises because the study programme has a market segment in public organisations or government organisations. The study programme has built cooperation with the Indonesian Association for Public Administration (IAPA) which regularly organises joint conferences in the field of public administration. This provides a significant academic contribution to improving the understanding of the development of public administration for lecturers and students.

²⁸ <https://unhas.ac.id/v2/kemitraan-luar/negeri/> and <https://unhas.ac.id/v2/kemitraan-dalam-negeri/>

MPA also works closely with local, regional and national governments. These collaborations give opportunities for the lecturers to gain practical knowledge that lead to experiential learning in applying case studies for students. In addition, students who are involved in a research collaboration carried out by the lecturers and government agencies can give them an opportunity to do their research as part of that cooperation, making them finish their study on time.

Appraisal:

The scope and nature of cooperation with HEI, other academic institutions, business enterprises and other institutions and networks relevant for the programme are plausibly presented. All three programmes have several national and international partnerships; the agreements forming the basis of the cooperation are documented. The cooperation is actively pursued and has a clear impact on the conception and implementation of the study programme. All such activities contribute to the development of the students' qualification and skills.

		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)			MoL, MoA, MPA		
4.3.2(*)	Cooperation with business enterprises and other organisations (Asterisk Criterion for educational and vocational programmes, franchise programmes)			MoL, MoA, MPA		

4.4 Facilities and equipment

For the **Master of Accounting** programme, the facilities are located in the postgraduate building of the Faculty of Economics and Business and consist of: ten classrooms, one student common room, cafe, prayer room, one room for the Head of MoA, eight rooms for head of other study programmes, two student consultation rooms and one academic room. All classrooms are on average equipped with chairs and tables for 15 people, each room is equipped with two white board facilities, LCD Projector and air conditioning.

There are also two theater rooms and one meeting room (hall). The hall with a capacity of 200 – 500 people has been equipped with a white board, LCD projector and air conditioning facilities. There are workplaces available for MoA students with internet facilities (bandwidth) both indoors and outdoors. Outdoor facilities are also provided for students to make discussion.

There are 20 computer facilities available in the reading room, open for eight hours from 8.00 a.m. to 4.00 p.m. every Monday to Friday. All of these computers can be used to access the internet, do assignments and process statistical data. The computer laboratory has adequate computer facilities to support the teaching and learning process, including research activities and data access, through the use of internet facilities. The provision of facilities is carried out to create comfort and convenience in the teaching and learning process. Apart from that, a wifi hotspot is also freely available. The internet facilities provided by Unhas have a bandwidth of 100.0 Mbps and can be accessed in every area on campus. Likewise, MoA students are free to access the internet using their student number, so that teaching and learning activities and student assignments can be carried out freely, both individually and in groups.

The **Master of Laws** programme is supported by facilities to enhance students learning process. The faculty is complemented with various facilities such as Liquid Crystal Display (LCD), Wi-Fi points, Video Conference, and E-Learning platforms such as Neosia, Sikola, Universitas Hasanuddin Application, Law Information System and free internet access. There are also complementary learning support facilities, such as classrooms, reading room, mini room, law laboratory, Moot Court room, computer laboratory and elevator.

Currently, there are five classrooms that can accommodate 30 students per room. The availability of lecture rooms is equipped with one large hall (Prof. Dr Baharuddin Lopa Hall), to accommodate all students during guest lectures carried out by the study programme. In addition, the study programme is equipped with an Information and Technology Laboratory, which contains 30 computers with capabilities where it can be used simultaneously by the students. All rooms and labs have barrier-free internet access and multimedia capabilities according to the needs of the study programme, which still accommodates the interests of people with disabilities. In addition, there is one video conferencing room that is used for various activities that utilise video conferencing. There is also a mini room equipped with chairs and sofas that allow discussions in a more informal setting than in a lecture hall. The lab classes are equipped with the latest technology and equipment, and the available Wi-Fi coverage has a wide range. The server hardware is completely updated and the entire system is switched to prepare for the distanced

learning process. Finally, the official faculty website enables students to access all the administrative documents and forms online.

For the **Master of Public Administration** programme, there are currently six classrooms available for the students. In each class, 15 to 20 students can be accommodated and they are equipped with multimedia facilities such as LCD projectors. There is also a seminar room "Prof Syukur Abdullah", located on the second floor of the faculty building, which can accommodate about 200 participants. All areas have internet access for use by lecturers and students via Wi-Fi. Every lecturer and student has login access to enter the internet network and this access is available for 24 hours. The study programme has computer facilities for both administrative and lecture purposes. In the reading room, there is one computer unit to facilitate students. This computer can be used to access various lecture references and other learning resources available on the internet. Another facility is a computer laboratory with 23 computers connected to the internet. This computer is used for lectures and practical courses such as research methods for public administration.

Library and literature

Universitas Hasanuddin has a Library Unit building consisting of four floors with a total area of 14.420 m². The current collection is around 516.000 volumes, which includes books, theses, dissertations, research reports, magazines, electronic publications and audio-visual materials. The collections owned are divided into:

- 1) public collections (loaned collections),
- 2) collections of references and Tandon books,
- 3) collections of Unhas scientific works and the Digitization of Collections of Studies: Pacific Studies, Marine Affairs, Women, World Bank Publications & Books for Asia,
- 4) Sulawesiana collection,
- 5) Corner collections: American, French, German and Corean-Indonesian Corner,
- 6) Cultural Corner and Mandiri Corner,
- 7) e-Book and e-Journal collection.

Besides, there is also digital literature like e-books, e-journals and other scientific online resources that are available for students to access from home or remotely. The literature available in the library are both in Indonesian or English language. During academic calendar, the library is open and can be visited from 7:00 a.m. to 4:00 p.m., while access to the online journals is always available.²⁹ Library staff is there to advise students in searching for relevant literatures. There are also computers in the library that can be used by both students and library officers in looking for relevant online resources and searching for the availability of some textbooks and documents in the library. In terms of book procurement, every year the faculty library staff submits a list of book requirements to the central library for further follow up.

For all programmes, the library offers the following subscriptions for students to access:

²⁹ see: www.unhas.ac.id/perpustakaan, <http://site.ebrary.com/lib/unhas%20/home.acti>, <https://unhas.ac.id/library>

Table 16: Journals and database subscriptions

	Database/ Journal	Link
1.	Wiley Online Library	https://onlinelibrary.wiley.com
2.	Science direct	https://sciencedirect.com/
3.	JSTOR	https://jstor.org
4.	IEEE Xplore Digital Library	https://ieeexplore.ieee.org/Xplore/home.jsp
5.	EmeraldInsight	https://www.emeraldinsight.com
6.	e-Book Cambridge	
7.	e-Book WSPC	https://www.worldscientific.com/
8.	Science Direct	
9.	Springer Link	
10.	ProQuest	
11.	Ebscohost	
12.	Gale Cengage Learning	
13.	Scimago Journal	

Also, the e-library has been associated with the national library of Republic Indonesia as well as several top university libraries in Indonesia, including ITB, UI, IPB and UGM libraries. All of them are accessible for the students through the Unhas e-library.

For the **Master of Laws** students, there is also the faculty's reading room which is located on the third floor of the faculty building. This reading room also hosts several digitalised scientific works. Likewise, the student may access the works physically in-site. Elevator available in the faculty's to ease the accessibility on reading room for disabled and elderly people.

Appraisal:

Due to the Covid-19 pandemic, the panel was not able to visit Hasanuddin University on-site. Therefore, the panel was provided with videos showing the facilities as well as interviews with Hasanuddin University students. According to the panel, the quantity, quality, media and IT facilities of the teaching rooms meet the standards required for the programme, even taking into account the resource needs of other study programmes. The rooms are properly equipped for disabled students and give them barrier-free access. Access to the internet through laptops via wireless LAN is provided free of charge. A sufficient number of group rooms is available. However, during the next re-accreditation process a special focus should be made on the facilities on-site. The panel welcomes that the students were all satisfied with the facilities provided.

The opening hours of the library take students' needs into account. Since there are also part-time students in the Master of Accounting programme, the panel recommends considering whether the opening hours of the library could be extended.

Access to the literature and journals as well as to digital media (e.g. electronic media, databases) is ensured. The literature expressly required for the three Master programmes is available in the library and also kept up to date.

		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)			MoL, MoA, MPA		
4.4.2*	Access to literature (Asterisk Criterion)			MoL, MoA, MPA		

4.5 Additional services

Hasanuddin University established a specific Directorate of Alumni Affairs and Career Preparation (called DAPK) which offers career counselling and placement to students. DAPK intensively organises activities to improve the readiness of new alumni to enter the workforce. It regularly holds Hasanuddin Career Programme (HCP) every graduation period, which is quarterly. HCP is a training programme that supply students and alumni with skills such as how to write an interesting Curriculum Vitae, good public speaking, tips and tricks on psychotest and how to achieve high TOEFL score through a simulation.

Additionally, DAPK also conduct career talk regularly inviting prominent speakers from big companies to share information that is required by companies. DAPK also organises a certified internship programme to support prospective alumni to be easily absorbed in the working field. This programme is a form of collaboration with state-owned company and the Indonesian Human Capital Forum. In addition to the monthly allowance, students will obtain competency and industry certificates on condition that they pass the competency test and evaluation at the end of internship period. If the level of competence is adequate enough for the company, students can be officially recruited.

Furthermore, DAPK provides vacancy information that can be accessed at the website³⁰. Students can also consult with the lecturers or the Head of study programme who is undertaking the role as academic advisor. Benefitting from established networks, the Head of study programme obtains information regarding vacancy to be offered to alumni.

What is more, the University brings its graduates in contact with representatives from business enterprises at regular events, such as job fairs. These activities are planned on a long-time basis, performed regularly and are actively marketed. The arrangement of these services is administered by DAPK.

At University and faculty level, the alumni community of **all study programmes** actively arranges events like alumni gathering, interactive talk show, educational seminars, sport events, socialisation of job and career opportunities in their workplaces and social and charitable activities like call for donations and provision of volunteers. The members of the alumni organisation are spread in almost all locations (provinces) in Indonesia and even overseas,

³⁰ see: <https://cdc.unhas.ac.id/lowongan>

resulting in a widespread alumni network. This community has also managed to organise the national gathering for alumni in the vice-presidential palace of Republic of Indonesia, inviting all alumni from Indonesia and abroad. This event aims to give motivations for alumni to contribute to the development of the country and also strengthen the bond as an alumnus of the University. One of the most recent activities that has been conducted by the alumni organisation is the mass provision of vaccinations for COVID-19. Due to the network of the alumni community supported by some stakeholders and professional organisations in Indonesia, the vaccination for alumni and citizens in many regions could be successfully organised.

Furthermore, there are separate alumni organisations for each Master programme. The alumni and the students of **Master of Accounting** join in the Master of Accounting Student and Alumni Forum, called Formaksi. The activities of Formaksi are planned on a long-term basis. In arranging its programme, the councils consult with the head of MoA. They regularly conduct academic activities such as workshop on qualitative and quantitative research, workshop on international publication, sharing information of scholarship and information dissemination of seminar and conference.

Besides, they also actively participate in social activities such as breaking fast together of students and alumni in the month of Ramadhan, donating to masjid or prayer room or supporting assistances in earthquake-affected areas. Formaksi also becomes a forum to share information on vacancy that is available to MoA graduates. Moreover, it proposes inputs on curriculum content. All the alumni are also invited to the anniversary day of the Faculty of Economics and Business where they can share information or suggestions for the development of study programme.

Alumni of the **Master of Laws** study programme are affiliated with the Alumni Association or Ikatan Alumni (IKA) of the Faculty of Law. IKA has carried out activities including attending welcoming events in every graduation, attending religious gatherings during a religious holiday and attending or becoming a speaker at the Faculty's Dies Natalis. In addition, alumni have contributed towards the establishment and improvement of learning facilities/infrastructure such as the renovation of Lecture Rooms, donation of LCD, donation literature books, renovation of Faculty's worship house, Baitul Hakiem Mosque, Construction of the Faculty's Reading Room and the renovation of Hall Room. In these meetings, the Master of Laws Study Programme and alumni discussed the development of legal science, especially the practical knowledge needed in the world of work. This contributes to the further development of the study programme.

The graduates of the **Master of Public Administration** are members of the public administration alumni organisation that has been formed by the Department of Administrative Sciences and accommodates alumni from undergraduate, master and doctoral levels. This alumni organisation is named the Administrative Alumni Association (IKA Administrasi). As an alumni organisation, IKA has a management cycle that changes every two years. In one period of their leadership, they had various "friendship" programmes with the study programme and new alumni, especially at the graduation ceremony. This alumni organisation helps the study programme in organising an alumni tracer study. In addition, IKA is also involved in curriculum assessments that are carried out regularly.

Appraisal:

Career counselling and placement services are offered to the students and graduates to promote their employability. The University provides sufficient resources, e.g., to organise a job fair where students and potential employers can get to know each other or training programme for career preparation.

An alumni organisation has been set up with the aim of developing an alumni network. The alumni network is organised on University level, faculty level as well as study programme level. There are three alumni organisations for the programmes which organise several activities on a regular basis for students and graduates. Moreover, alumni are also involved in reviewing the curricula and improving the organisation of the programmes. Sufficient (staff) resources are available for this purpose.

		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			MoL, MoA, MPA		
4.5.2	Alumni Activities		MoL, MoA, MPA			

4.6 Financing of the study programme (Asterisk Criterion)

In general, the financing of the study programmes is one of the financial sub-systems of Hasanuddin University. The University implemented a centralised financial system, allocating funds to each programme based on the number of students enrolled. The budget planning system and allocation of funds is regulated based on the Rector's Regulation concerning the Allocation of Funds for Postgraduate Education at Hasanuddin University³¹.

The sources of funds consist of:

- Tuition Fee of students
- Funding from Ministry of Education, Culture, Research and Technology, (state budget or Anggaran Pendapatan dan Belanja Negara)
- Cooperation/research grants
- Collaboration/community service grants

All of the financial sources guarantee that students will not face financial problems and can complete their studies in the Master programmes. As a State University, the possibility of closing a study programme is very small. According to Rector's Decree No. 2784/UN4.1/KEP/2018, a class can be conducted if there are at least five students enrolled for that class.

³¹ see: Regulation No.2366/H4/K/2009

Appraisal:

The study programme is funded for the entire accreditation period so that students will 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)			MoL, MoA, MPA		

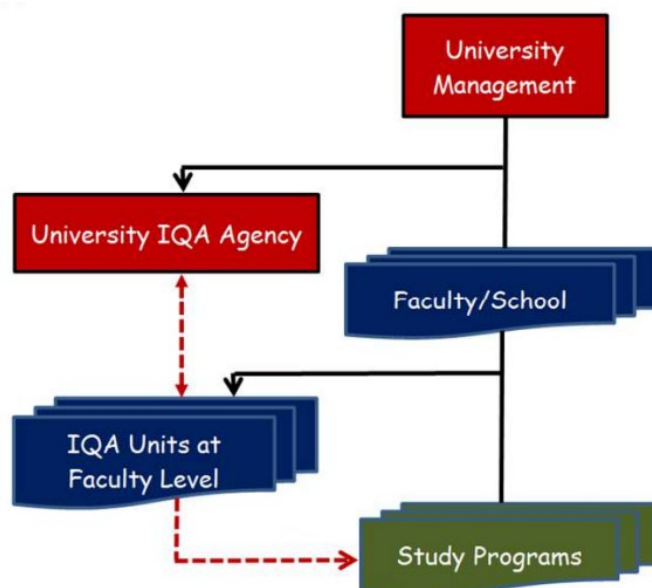
5. Quality assurance and documentation

Hasanuddin University embeds quality assurance and continuous improvement mechanisms in all major activities including education, research, community services and University management to assure their efficiency and effectiveness in pursuing its mission and meet the needs of its various client groups and stakeholders. Therefore, Unhas is committed to perform a PDCA cycle (Plan-Do-Check-Act) in its activities to benchmark partners, meeting or exceeding national and international standards, identifying opportunities for improvement through self-assessment and pursuing these opportunities in a planned and monitored way.

The Internal Quality Assurance (IQA) units are embedded within the organisational structure of the University as stipulated in the Rector's Decree. To ensure the implementation of PDCA cycle, Unhas is committed to the following quality policies:

- Developing, implementing, reviewing and promulgating governing quality documents to ensure that they remain current, are available for use and well understood;
- Establishing and monitoring performance against meaningful and measurable objectives;
- Identifying competency needs and providing appropriate training and professional development for staff members to meet those needs;
- Reviewing resources to confirm that they continue to be sufficient to meet requirements;
- Maintaining dialogue with students, other clients and stakeholders to understand their needs and expectations and determine their levels of satisfaction;
- Conducting peer reviews of major University outputs and implementing improvements suggested by peer reviewers.

Figure 6: IQA (Internal Quality Assurance) within organisational structure of UNHAS



The internal quality assurance system at University level is carried out by the Institute for Quality Assurance and Learning Development (Lembaga Penjaminan Mutu dan Pengembangan

Pendidikan-LPMPP) at University³². To carry its duties and functions, LPMPP is under and directly responsible to the Rector and subsequently coordinates with the Vice Rector for Academic Affairs along with the Secretary of University. The task of LPMPP is to plan, implement, control and develop an academic quality assurance system and is responsible for planning and sustainable quality improvement, as well as conducting studies and developing learning systems and being responsible for the implementation of quality, relevant, effective and efficient learning processes.

At faculty level the quality assurance is carried out by the Faculty Quality Assurance Unit (Gugus Penjamin Mutu Fakultas-GPMF)³³. The task of GPM is to plan, implement, control and develop an academic quality assurance system for faculties and study programmes that is in line with the University's internal quality assurance system and is responsible for planning and sustainable quality improvement.

Both quality assurance units have the following tasks and functions on their respective level:

- a) formulation of academic quality policies in the context of achievement of academic performance targets;
- b) formulation and development of academic quality standards in line with the quality standards of higher education both nationally as well as internationally;
- c) implementation of management quality standards in line with higher education quality standards;
- d) formulation of academic quality manual;
- e) development of an information system-based academic quality monitoring and evaluation system;
- f) system development and improvement of learning quality through monitoring and evaluating of academic quality assurance activities;
- g) assessment and development of learning methods and applications;
- h) improving and developing the quality of lecturers and teaching-learning support staff;
- i) assessment and development of the curriculum in accordance with the development of national development, the development of science and technology, the demands of stakeholders, as well as the applicable rules and regulations;
- j) study and development of ways to implement academic and professional education, including the production and use of effective and efficient media and learning resources;
- k) carrying out other tasks assigned by the Chancellor/ the Dean.

The implementation of quality assurance standards at the programme level is monitored by the Head of study programmes and reporting is carried out every semester as part of the reporting on Lecturer Performance Burden (BKD). The evaluation of the implementation of the standards is carried out through the internal quality assurance system or the Internal Academic Quality Audit (AMAI) which is implemented by the Unhas LPMPP and GPM based on the Report of the Head of the study programme. The Monitoring report is filled out by the Head of the programme through

³² according to Rector's Decree No.8/UN4.1/2018 concerning the Organisation and Management of Hasanuddin University

³³ based on Rector's Decree No.8/UN4.1/2018 concerning the Organisation and Management of Faculty and School at Universitas Hasanuddin

completing the standard evaluation through the webpage³⁴. The evaluation results are presented in the annual evaluation report and follow-up plan for the study programme activities.

The criteria and elements of the evaluation of the internal assurance unit refer to the National Higher Education Standards set by the Ministry of Education and Culture. The assessment includes nine criteria:

1. Vision, mission, goals and strategy;
2. Governance, management and cooperation;
3. Students and graduates;
4. Human resources;
5. Finance, facilities and infrastructure;
6. Education;
7. Research;
8. Community service;
9. Outcomes and Achievements

The quality audit at University level is conducted every end of the academic year, while at faculty or programme level is carried out every end of semester. Both quality audit at University and programme level are carried out online.³⁵ The results of quality audit are further discussed at coordination meeting either at University, faculty or programme levels for necessary actions and improvements.

For the technicalities and implementation, the unit of internal audit has published a manual for the Internal Audit Charter in 2017 which regulates the procedures and mechanisms for quality assurance and internal control.

Furthermore, the Ministry of Education and Culture through the University National Accreditation Agency also conducts a quality assurance monitoring for a study programme every four years. Evaluations on educational process are conducted by inviting both lecturers and students in a same forum at the end of every semester. The evaluations are determined by the results collected from the questionnaire surveys. The result of the evaluations would be presented in form of summaries, the Head of the programme will then inform the unit of quality assurance in the faculty in order to formulate feasible actions or policies responding to that input.

Evaluation by students

Evaluation by students is conducted via two online questionnaire forms³⁶ each semester. All evaluation activity is recorded at system and documented by faculty quality assurance unit. The first questionnaire form is referred to as the evaluation form for semester lecture activities. The questions asked are related to the types of learning applications used by the lecturers for each course, the effectiveness of learning and the obstacles experienced by the students, the availability of lesson plan and the suitability of the material with the lesson plan, the accuracy of

³⁴ see: <http://elpmi.unhas.ac.id/dashboard/index.php/main>

³⁵ see: <https://spm.unhas.ac.id/>

³⁶ see: <https://neosia.unhas.ac.id/login>

the learning schedule and the ease of understanding the material presented by the lecturers, as well as the readiness and update of lecture materials, workload of assignments, outcomes students obtain after completing the course, effective use of e-learning and access to internet. The workload of a course can slightly vary depending on its content and learning methods. Those aspects are evaluated by several topics in the student questionnaire that concern on the learning targets achievement and how the course is delivered.

The second form is called the customer satisfaction form. This questionnaire is distributed to students via Google on-line from the beginning to the end of each semester. It is related to student assessments of the performance of educational staff in providing administrative and information services, the duration of time for completion of each type of administrative service, student assessments of the friendliness, helpfulness of education staff in providing services, the availability of learning infrastructures and facilities, the cleanliness of classrooms and the clarity of academic administration procedures. In addition, this form is also related to student assessments of lecturers' performance in the learning process and in providing thesis mentoring services.

Students can participate voluntarily in the survey that is held every academic year. The result of students' evaluation will be analysed by the quality assurance unit at faculty level which will discuss it in the regular meeting with Dean, Vice Deans, and the Head of all study programmes. Dean and Vice Deans monitor the progress of the follow-up carried out by the study programme regularly. The results are also communicated to students through the Head of the study programme and on the University website. The Master programmes also arrange regular meetings with students once in a year. In those meetings, all improvements on academic administration and learning process will be reported and discussed. Positive responses will be recorded as good performances and the negative ones will be elaborated as inputs for a further development.

In Master of Accounting Programme, students can also informally raise an issue through Formaksi which in turn will report it to the head of MoA. The issue then will be discussed in the regular meeting of lecturers who then jointly decide the measures to be taken against the respective concerns, in particular regarding workload of each course.

Evaluation by lecturer

Similar to students, evaluation by lecturers is conducted via an online questionnaire at the end of semester. The purpose of filling out the questionnaire is to assess the level of lecturer satisfaction related to the suitability of the teaching load, learning support facilities, working environment, guidance and supervision on learning process, student's success rate, the achievement of learning outcomes for courses they are assigned to and the adequacy of training in educational activities. All activities are documented by quality assurance unit.

The process of result analysis pass through the same procedures as students' evaluation where the result will be analysed by quality assurance unit at faculty level. The results of the evaluation are presented in a report on the lecturing process activities of that semester which is then reported to the Dean. These are then discussed in the regular meeting of the Dean, the Vice Deans and the Head of all study programmes. Issues will be also addressed in lecturers' regular meeting.

Dean and Vice Deans monitor the progress of the follow-up carried out by the study programmes regularly. The results will be communicated by the Head of study programme in the lecturers' meeting before beginning of the next semester.

External evaluation by alumni, employers and third parties

External parties, alumni and employers is carried out at the University and study programme level and contribute to the development of the study programme through online tracer studies³⁷ that are managed centrally by the Directorate of Alumni and Career Preparation. The result of the tracer study is sent to the quality assurance unit at faculty that in turn report it to Dean, Vice Deans and Head of study programme in the regular meeting.

The quality assurance unit records all the documents regarding tracer study and meeting result. The results of the questionnaire can also be accessed by the Dean, GPM and Head of study programme. The tracer study assesses the quality of alumni in the job market indicating the quality of learning outcomes. Alumni are asked about working status, the relevance of academic background to their job, the waiting time to get job after graduation, competences obtained from the programme that contribute in handling their job, course materials that are relevant for the job and facilities provided.

While for the employers, evaluation covers aspects such as foreign language proficiency, etiquette, disciplinary knowledge, technological capabilities, communication skills, teamwork ability and self-development. They are also required to provide suggestions for the development of the study programmes. Moreover, each faculty invites all stakeholders to its anniversary day. This forum, locally called "Tudang Sipulung", is also used to share the evaluation results to alumni and partners. In this event, the Dean encourages third parties to participate in the development of faculty, e.g., building renovation or literature supply.

The results of the tracer study are used as inputs for the improvement of curriculum and supporting academic activities in order to improve the employability of the graduates. In addition to tracer studies, the study programme also conducts interviews and focus group discussions with potential employers in order to gain information about the employer's needs.

Programme description

All study programmes provide all information both online and offline. All interested parties can access information at the website of each study programme³⁸. The information contained on the website comprises of profile of study programme, graduate profiles, learning outcomes, curriculum structure, academic profiles of lecturers and academic regulation including examination scheme, as well as admission requirement and procedures. The study programmes also provide information in offline form such as brochures that can be obtained in the faculty building. Specific information regarding foreign student's admission and scholarship are given on the respective website.³⁹ The websites are updated regularly so the stakeholders may obtain relevant information.

³⁷ cf. <https://tracerstudy.unhas.ac.id/>

³⁸ cf. <https://feb.unhas.ac.id/beranda-s2-magister-akuntansi/>;

³⁹ cf. <https://foreignstudent.unhas.ac.id/>

At University level, all activities can be accessed at unhas.ac.id. Information that can be accessed consists of Unhas' profile, academic information, study programmes, regulations, students and alumni activities, research centers, supporting units and partnerships. All activities such as academic, research, community services and seminars are provided on the website. In addition, Unhas also provides its activities information in newspaper both online and offline, press release and social media through stakeholders' network. Unhas publishes annual reports to record all activities. The activities of each study programme are included in the annual report of the respective faculty.

Appraisal:

During the online conference, the panel got insights into the quality assurance and development processes for **all Master programmes** that have been set up. Evaluations of the study courses, the lecturers and the University in general are carried out on a regular basis, which systematically and continuously monitors and develops the quality of the programme with respect to its contents, processes and outcomes. Responsibilities are clearly defined. Additionally, graduates and representatives from the business world are included in the process since they also give feedback on the study programme. Student workload, success rate and graduate employment are taken into account. Since the students are not directly involved in the quality management system, e.g., in participating in a respective steering committee, the panel recommends considering this and integrating the students directly into the quality assurance concept in order to support the further development of the programme.

Evaluation by the students and quality control by the faculty are carried out on a regular basis and in accordance with a prescribed procedure via the University's academic information system (Neosia); the outcomes are communicated by the Head of the study programme and provide input for the quality development process. For instance, evaluation results have shown that the ability of lecturers in mastering learning methods is still lacking, therefore, LPMPP carries out learning methods to address that issue.

An external evaluation is carried out on a regular basis and in accordance with a prescribed procedure. There are also tracer studies by the Directorate of Alumni and Career Preparation that include suggestions regarding possible improvements in the study programmes. What is more, stakeholders are invited once a year to give feedback on the programmes. The outcomes of the external evaluation are communicated and provide input for the quality development process.

The study programme's content, curriculum and examination scheme have been documented and published (e.g. course plan and exam regulations). The study programmes also provide information on their respective websites. However, the curricula of the programmes are not available on the website. What is more, there is no concise handbook available which gives an overview on the course of study and contains all necessary information.

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

- The University ensures that the curricula for the Master programmes are available on the website and that information on the course of studies is included in one document for the students.

Beyond that, the panel recommends publishing the documents in English on the websites in order to attract international students.

The HEI regularly publishes current news and information – both quantitative and qualitative – about the study programme. The panel suggest considering to publish the information also in English language.

		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)			MoL, MoA, MPA		
5.2	Instruments of quality assurance					
5.2.1	Evaluation by students			MoL, MoA, MPA		
5.2.2	Evaluation by faculty			MoL, MoA, MPA		
5.2.3	External evaluation by alumni, employers and third parties			MoL, MoA, MPA		
5.3	Programme documentation					
5.3.1*	Programme description (Asterisk Criterion)				MoL, MoA, MPA	
5.3.2	Information on activities during the academic year			MoL, MoA, MPA		

Quality profile

HEI: Hasanuddin University, Indonesia

Master programme: Master of Accounting (MoA), Master of Laws (MoL), Master of Public Administration (MPA)

		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)			MoL, MoA, MPA		
1.2*	International orientation of the study programme design (Asterisk Criterion)			MoL, MoA, MPA		
1.3	Positioning of the study programme					
1.3.1	Positioning of the study programme in the educational market			MoL, MoA, MPA		
1.3.2	Positioning of the study programme on the job market for graduates („Employability“)			MoL, MoA, MPA		
1.3.3	Positioning of the study programme within the HEI's overall strategic concept			MoL, MoA, MPA		
2	Admission					
2.1*	Admission requirements (Asterisk Criterion)				MoL, MoA, MPA	
2.2	Counselling for prospective students			MoL, MoA, MPA		
2.3*	Selection procedure (if relevant)			MoA, MPA	MoL	
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					X
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			MoL, MoA, MPA		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			MoL, MoA, MPA		
3	Contents, structure and didactical concept					
3.1	Contents					
3.1.1*	Logic and conceptual coherence (Asterisk Criterion)			MoL, MoA, MPA		
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			MoL, MoA, MPA		
3.1.3*	Integration of theory and practice (Asterisk Criterion)			MoL, MoA, MPA		
3.1.4	Interdisciplinary thinking			MoL, MoA, MPA		
3.1.5	Ethical aspects			MoL, MoA, MPA		
3.1.6*	Methods and scientific practice (Asterisk Criterion)			MoL, MoA, MPA		

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

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