

Decision of the FIBAA Accreditation and Certification Committee



6th Meeting on June 29, 2022

PROGRAMME ACCREDITATION

Project Number:	21/068 cluster 1
Higher Education Institution:	Universitas Andalas
Location:	Indonesia
Study Programme:	Bachelor of Economics (S.E.) Bachelor of Accounting (S.Ak.) Bachelor of Management (S.M.) Master of Accounting (M.Si.) Master of Management (M.M.)
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) in conjunction with § 10 (2) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from January 1, 2021, the study programme is accredited.

Period of Accreditation: June 29, 2022 until June 28, 2027.

Conditions:

Bachelor of Economics (S.E), Bachelor of Accounting (S.Ak) and Bachelor of Management (S.M)

Condition 1: The University updates the literature references in the course descriptions and ensures that all course descriptions contain complete and coherent information about all courses in the programme (see chapter 3.2).

Condition 2: The University ensures a proper access to up-to-date literature and digital information sources and their proper documentation for students and staff concerning coverage and access (see chapter 4.4).

Condition 3: The University implements a student workload evaluation system for each course which includes a systematic control loop from the survey to the analysis of the results and the implementation of appropriate measures (see chapter 5.1).

Master of Accounting (M.Si)

Condition 1: The University aligns the title and the curriculum of the programme (see chapter 3.1).

Condition 2: The University

- a) ensures that the ECTS credits awarded correspond to the students' total workload;
- b) updates the literature references in the course descriptions and ensures that all course descriptions provide complete and coherent information and course learning outcomes at Master level (see chapter 3.2).

Condition 3: The University implements sufficient courses with international contents into the curriculum of the study programme (see chapter 3.4).

Condition 4: The University ensures a proper access to up-to-date literature and digital information sources and their proper documentation for students and staff concerning coverage and access (see chapter 4.4).

Condition 5: The University implements a student workload evaluation system for each course which includes a systematic control loop from the survey to the analysis of the results and the implementation of appropriate measures (see chapter 5.1).

Master of Management (M.M)

Condition 1: The University ensures a transparent selection procedure by defining concrete criteria for the professional experience of applicants, and implements the corresponding selection procedure in the admission regulations (see chapter 2).

Condition 2: The University

- a) ensures that the ECTS credits awarded correspond to the students' total workload;
- b) updates the literature references in the course descriptions and ensures that all course descriptions provide complete and coherent information and course learning outcomes at Master level.
- c) ensures that all course descriptions also include complete information on the business class option (see chapter 3.2).

Condition 3: The University implements sufficient courses with international contents into the curriculum of the study programme (see chapter 3.4).

Condition 4: The University ensures a proper access to up-to-date literature and digital information sources and their proper documentation for students and staff concerning coverage and access (see chapter 4.4).

Condition 5: The University implements a student workload evaluation system for each course which includes a systematic control loop from the survey to the analysis of the results and the implementation of appropriate measures (see chapter 5.1).

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

The FIBAA Quality Seal is awarded.



Assessment Report

Higher Education Institution:

Universitas Andalas, Indonesia

Bachelor/Master programme:

Bachelor of Economics

Bachelor of Accounting

Bachelor of Management

Master of Accounting

Master of Management

Qualification awarded on completion:

Sarjana Ekonomi (S.E) (Bachelor Degree in Economics)

Sarjana Akuntansi (S. Ak) (Bachelor Degree in Accounting)

Sarjana Manajemen (S.M) (Bachelor Degree in Management)

Magister Sains (M.Si) (Master of Science)

Magister Manajemen (M.M) (Master Degree in Management)

General information on the study programmes

Brief description of the study programmes:

Bachelor of Economics (S.E)

The programme aims to produce independent and globally competitive economists. The programme combines theoretical analysis and practical application and teaches quantitative skills to empirically analyse economic theory. The profile of UESP graduates aims to enable them to work as academics, practitioners, entrepreneurs, planners, researchers or bureaucrats.

Bachelor of Accounting (S.Ak)

In this programme students are taught governmental accounting, taxation, and auditing. The curriculum aims to enable students to prepare, audit and analyse financial statements and other financial and non-financial reports and to meet tax obligations for for-profit and non-profit organisations. The programme prepares students for a career in accounting through a solid theoretical foundation and technical expertise, critical and creative thinking skills, and communication skills with high integrity.

Bachelor of Management (S.M)

The programme aims to enhance the students' skills and competences in management areas. Students should be equipped with knowledge and skills to formulate business plans, solve problems, conduct research, communicate teamwork, and lifelong learning to start a career in industries. The programme prepares students for careers in profit or non-profit organisations with solid professionalism, leadership, entrepreneurial spirit, and integrity.

Master of Accounting (M.Si)

The programme is designed for students who wish to further specialise in the field of accounting and prepare themselves professionally for new challenges in an interconnected global world, where complex but intellectually stimulating problems have to be solved by companies and public sector organisations. It is also designed to attract students to strengthen their knowledge and develop their skillset in accounting for both business and public sector organisations.

Master of Management (M.M)

The programme aims to establish graduates with distinguished advanced managerial skills and high sense of integrity. The programme offers courses that provide students with a long-term and global vision, without forgetting the fundamentals of Indonesian business. The programme prepares graduates to work as business managers, regional managers, bankers, accountants, business researchers, business lecturers, entrepreneurs or government officials.

Type of study programme:

Bachelor of Economics, Bachelor of Accounting and Bachelor of Management: Bachelor programme

Master of Accounting and Master of Management: Master programme

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

Bachelor of Economics: 4 years, 146 sks credits¹/220 ECTS credits

Bachelor of Accounting: 4 years, 146 sks credits/220 ECTS credits

Bachelor of Management: 4 years, 144 sks credits/218 ECTS credits

Master of Accounting: 2 years, 42 sks credits/63 ECTS credits

Master of Management: 2 years, 47 sks credits/72 ECTS credits

Mode of study:

All study programmes: full-time

Didactic approach:

All study programmes: study programme with obligatory class attendance

Double/Joint Degree programme:

All study programmes: no

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

Bachelor of Economics: 120 students, 4 classes

Bachelor of Accounting: 120 students, 4 classes

Bachelor of Management: 170 students, 5 classes

Master of Accounting: 30 students, 2 classes

Master of Management: 75 students, 4 classes

Programme cycle starts in:

All study programmes: fall semester

Initial start of the programme:

Bachelor of Economics: 1957

Bachelor of Accounting: 1978

Bachelor of Management: 1957

Master of Accounting: 2007

Master of Management: 2000

Type of accreditation:

All study programmes: initial accreditation

¹ Satuan Kredit Semester (SKS) (Semester Credit Unit)

Procedure

A contract for the initial accreditation of the Bachelor of Economics (S.E), Bachelor of Accounting (S.Ak), Bachelor of Management (S.M), Master of Accounting (M.Si) and Master of Management (M.M) was made between FIBAA and Universitas Andalas on May 12, 2021. On October 18, 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 panel². The HEI has agreed with the chosen experts. The panel consisted of:

Prof. Dr. Felicitas G. Albers

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

Dr. Nurul Barizah

Universitas Airlangga
Head of Quality Assurance Board, Evaluator for Establishment of New Study Programs (Courses) and Assessor for Lecturer Certification experience

Stefania Cacciatore

University of Muenster, Germany
Student of Business Administration (M.Sc.) with major in management and minor in marketing

Prof. Dr. Juergen Jerger

University of Regensburg, Germany
Professor of Economics

Prof. Dr. Selden Peter Schroeder

Duale Hochschule Schleswig-Holstein
Professor of Taxation and Accounting

Isabell Zerres-Putman

Putman Consult and Bundesverband mittelstaendische Wirtschaft (Federal Association of Medium-Sized Businesses), Germany
Owner of Putman Consult:

FIBAA project manager:

Adriane Janosch

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an online conference (because of the Covid-19 pandemic). The online conference took place on February 14-17, 2022, via the video conferencing tool *Zoom*. The same

² The panel is presented in alphabetical order.

cluster included an appraisal of Master of Economics (M.E). 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 10, 2022. The statement on the report was given up on June 15, 2022. It has been taken into account in the report at hand.

Summary

The **Bachelor of Economics (S.E)**, **Bachelor of Accounting (S.Ak)** and **Bachelor of Management (S.M)** offered by Universitas Andalas fulfil with few exceptions the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on June 29, 2022 and finishing on June 28, 2027 under three conditions. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

The panel members identified need for improvement regarding the following aspects³ *Modular structure of the study programme* (due to insufficient course descriptions and outdated literature references), *Access to literature* (concerning the lack of used software and available databases) and *Quality assurance and quality development* (concerning the lack of workload survey). They recommend the accreditation on condition of meeting the following requirements:

- **Condition 1** (see chapter 3.2.1):
The University updates the literature references in the course descriptions and ensures that all course descriptions contain complete and coherent information about all courses in the programme.
- **Condition 2** (see chapter 4.4.2):
The University ensures a proper access to up-to-date literature and digital information sources and their proper documentation for students and staff concerning coverage and access.
- **Condition 3** (see chapter 5.1):
The University implements a student workload evaluation system for each course which includes a systematic control loop from the survey to the analysis of the results and the implementation of appropriate measures.

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

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

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

- The panel strongly recommends that the qualification objectives of the graduates be specified according to the contents and curriculum of the study programme and that the

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

academic level of the Bachelor and Master programme be better distinguished (see chapter 1.1).

- The panel recommends deepening international cooperation, especially with regard to the internationalisation of the teaching staff (see chapter 1.2).
- The panel recommends developing more opportunities to interlink the courses and different subjects within the study programmes (see chapter 3.1).
- The panel strongly recommends including more international topics in the curriculum (see chapter 3.4).
- The panel recommends entering into cooperation with international HEIs to send the lecturers of the programmes abroad systematically and using international teachers more systematically to raise the profile of the study programmes in a more international direction (see chapter 3.4).

The following additional recommendation was made for the **Bachelor of Economics (S.E)**:

- The panel recommends categorising the electives into module groups and implementing them in the curriculum overview (see chapter 3.2).

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 is one criterion in which the programmes exceed the quality requirements:

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

The **Master of Accounting (M.Si)** offered by Universitas Andalas fulfils with few exceptions the FIBAA quality requirements for master programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on June 29, 2022 and finishing on June 28, 2027 under five 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 *Rationale for degree and programme name* (due to an unbalanced content focus), *Modular structure of the study programme* (due to insufficient course descriptions, outdated literature references and insufficient calculation of the students' total workload), *International contents and intercultural aspects* (due to lack of international content in the curriculum), *Access to literature* (concerning the lack of used software and available databases) and *Quality assurance and quality development* (concerning the lack of workload survey). They recommend the accreditation on condition of meeting the following requirements:

- **Condition 1** (see chapter 3.1.2):
The University aligns the title and the curriculum of the programme.

- **Condition 2** (see chapter 3.2.1):
The University
 - c) ensures that the ECTS credits awarded correspond to the students' total workload;
 - d) updates the literature references in the course descriptions and ensures that all course descriptions provide complete and coherent information and course learning outcomes at Master level.

- **Condition 3** (see chapter 3.4.1):
The University implements sufficient courses with international contents into the curriculum of the study programme.

- **Condition 4** (see chapter 4.4.2):
The University ensures a proper access to up-to-date literature and digital information sources and their proper documentation for students and staff concerning coverage and access.

- **Condition 5** (see chapter 5.1):
The University implements a student workload evaluation system for each course which includes a systematic control loop from the survey to the analysis of the results and the implementation of appropriate measures.

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

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

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

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

- The panel strongly recommends that the qualification objectives of the graduates be specified according to the contents and curriculum of the study programme and that the academic level of the Bachelor and Master programme be better distinguished (see chapter 1.1).
- The panel recommends that the respective specialisation options should also be reflected more strongly in the learning objectives (see chapter 1.1).
- The panel recommends deepening international cooperation, especially with regard to the internationalisation of the teaching staff (see chapter 1.2).
- The panel recommends that the positioning in the international educational market should be better elaborated (see chapter 1.3).
- The panel recommends working out a strategy at programme level according to the overall international goal and adjusting the qualification goals of the programme accordingly (see chapter 1.3).
- The panel strongly recommends that consideration be given to the extent to which the requirements can be specified to specific areas of knowledge or content in which students must have knowledge/skills to ensure that advanced knowledge can be provided in the courses (see chapter 2.3).
- The panel strongly recommends that the contents of the curriculum should be anchored more specifically in the learning objectives in order to be able to map them more concretely (see chapter 3.1).
- The panel recommends that the specialisation should be listed in the graduates' final documents such as the diploma supplement and certificate (see chapter 3.1).
- The panel recommends developing more opportunities to interlink the courses and different subjects within the study programmes (see chapter 3.1).
- The panel recommends entering into cooperation with international HEIs to send the lecturers of the programmes abroad systematically and using international teachers more systematically to raise the profile of the study programmes in a more international direction (see chapter 3.4).

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

There is one criterion in which the programmes exceed the quality requirements:

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

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

The **Master of Management (M.M)** offered by Universitas Andalas fulfils with few exceptions the FIBAA quality requirements for master programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on June 29, 2022 and finishing on June 28, 2027 under five 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 aspects⁵ Professional experience (missing concrete requirement criteria), *Modular structure of the study programme* (due to insufficient course descriptions, outdated literature references and insufficient calculation of the students' total workload), *International contents and intercultural aspects* (due to lack of international content inside the curriculum), *Access to literature* (concerning the lack of used software and available databases) and *Quality assurance and quality development* (concerning the lack of workload survey). They recommend the accreditation on condition of meeting the following requirements:

- **Condition 1** (see chapter 2.4):
The University ensures a transparent selection procedure by defining concrete criteria for the professional experience of applicants, and implements the corresponding selection procedure in the admission regulations.
- **Condition 2** (see chapter 3.2.1):
The University ensures that
 - a) ensures that the ECTS credits awarded correspond to the students' total workload;
 - b) updates the literature references in the course descriptions and ensures that all course descriptions provide complete and coherent information and course learning outcomes at Master level;
 - c) all course descriptions also include complete information on the business class option.
- **Condition 3** (see chapter 3.4.1):
The University implements sufficient courses with international contents into the curriculum of the study programme.
- **Condition 4** (see chapter 4.4.2):
The University ensures a proper access to up-to-date literature and digital information sources and their proper documentation for students and staff concerning coverage and access.
- **Condition 5** (see chapter 5.1):
The University implements a student workload evaluation system for each course which includes a systematic control loop from the survey to the analysis of the results and the implementation of appropriate measures.

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

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

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

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

- The panel strongly recommends that the qualification objectives of the graduates be specified according to the contents and curriculum of the study programme and that the academic level of the Bachelor and Master programme be better distinguished (see chapter 1.1).
- The panel recommends formulating differentiated objectives for the regular and the business option of the student programme (see chapter 1.1).
- The panel recommends deepening international cooperation, especially with regard to the internationalisation of the teaching staff (see chapter 1.2).
- The panel strongly recommends that consideration be given to the extent to which the requirements can be specified to specific areas of knowledge or content in which students must have knowledge/skills to ensure that advanced knowledge can be provided in the courses (see chapter 2.3).
- The panel strongly recommends that the contents of the curriculum should be anchored more specifically in the learning objectives in order to be able to map them more concretely (see chapter 3.1).
- The panel recommends that the basic courses be provided with more in-depth, advanced knowledge in order to distance themselves more from bachelor degree programmes in terms of content (see chapter 3.1).
- The panel recommends developing more opportunities to interlink the courses and different subjects within the study programmes (see chapter 3.1).
- The panel recommends entering into cooperation with international HEIs to send the lecturers of the programmes abroad systematically and using international teachers more systematically to raise the profile of the study programmes in a more international direction (see chapter 3.4).

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

There is one criterion in which the programmes exceed the quality requirements:

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

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

List of Tables

Table 1: Statistical Data: UESP 19

Table 2: Statistical Data: UASP 20

Table 3: Statistical Data: UMSP 21

Table 4: Statistical Data: MASP 22

Table 5: Statistical Data: MMSP 23

Table 6: Admission Procedure (undergraduate) 39

Table 7: UESP curriculum 47

Table 8: UASP curriculum 53

Table 9: UMSP curriculum 58

Table 10: MASP curriculum 66

Table 11: MMSP curriculum 70

Table 12: MMSP Business Cooperation 105

Table 13: Quality Assurance at Universitas Andalas 113

Information

Information on the Institution

Universitas Andalas (hereafter UNAND) was commenced by the first Vice President of Indonesia, Muhammad Hatta, in 1956. Universitas Andalas is the oldest University outside Java Island in Indonesia. It has been ranked as “A” rating by BAN-PT (Indonesia National Accreditation Board for Higher Education), which is the highest rating and awarded as top 13 public (state-owned) universities in Indonesia by the Ministry of Research, Technology, and Higher Education. With its motto “Untuk Kedjajaan Bangsa” (for the glory of the nation), Universitas Andalas is currently educating more than 30,000 diploma, undergraduate, and postgraduate students. It has secured a position as a leading research institution since the University has been granted as Mandiri (autonomous) research cluster – the higher research institutions rating by the Ministry of Research, Technology, and Higher Education of the Republic of Indonesia.

The main campus locates in the high land named Limau Manih, approximately 12 km from Padang City, the capital of West Sumatra Province. UNAND has now 15 faculties⁶ and serves four diploma programmes, 45 bachelor programmes, 41 master programmes, ten doctoral programmes, and five professional programmes. UNAND has envisioned to “be a leading and respected university in 2028”. The word “leading” means to have a worldwide reputation in the quality of graduates and research. The word “respected” to manifest in good characters of students, staffs, and alumni. To achieve its vision, UNAND declares Andalasian Characters as its core value and educational philosophy. According to UNAND, Andalasian Character will shape the students' attitude, ways of thinking, and actions in education, research, and community services.

UNAND’s missions are as follows:

1. To provide an excellent and enduring academic and professional education. (UM 1)
2. To undertake fundamental scientific and innovative applied research to support development and advancement of science and technology and to increase scientific publication and intellectual property. (UM 2)
3. To disseminate science and technology for the benefit of the people in the context of sustainable development. (UM 3)
4. To develop productive and sustainable cooperation with educational and governmental institutions as well as private enterprises at local, national, and international levels. (UM 4)
5. To strengthen the institution through the application of good university governance in order to be able to anticipate changes in strategic environments. (UM 5)
6. To develop businesses, both in education, research, community service, and other businesses related to Unand's core business that can increase revenue. (UM 6)

⁶ Namely: Faculty of Economics, Faculty of Laws, Faculty of Medicine, Faculty of Dentistry, Faculty of Public Health, Faculty of Nurse, Faculty of Engineering, Faculty of Science, Faculty of Humanities, Faculty of Social and Politics, Faculty of Animal Husbandry, Faculty of Agriculture, Faculty of Agricultural Technology, Faculty of Pharmacy, and Faculty of Information Technology.

In line with the vision and missions, UNAND's objectives are:

1. To increase the equality and access for education at local, national and international levels.
2. To increase the quality and relevancy of education, research, and community development services.
3. To apply the principles of good university governance.
4. To expand and increase the coverage and number of cooperation.

Faculty of Economics of UNAND

Faculty of Economics (hereafter Fekon) has shown significant development since its establishment in 1957. It has 15 study programmes, namely; four vocational programmes, five undergraduate study programmes, three Master study programmes, two doctoral study programmes and one accounting profession programme. As of 30 September 2021, 4,415 students are enrolled.

The Faculty has around 1,000 incoming students and more than 1,000 graduates each year. Fekon is the largest faculty of UNAND with three departments: Department of Economics, Department of Accounting, and Department of Management. Each department is led by a Department Chair assisted by a Department Secretary. The department supervises undergraduate study programmes (bachelor's degrees) and post-graduate study programmes (master's and doctoral degrees). A director leads the study programme.

Faculty Missions

1. To conduct academic and professional education in Economics, Management, and Accounting (EMA) to produce independent graduates who can compete globally.
2. To conduct EMA research that is responsive to the dynamics of the environment that benefits society.
3. To undertake community service relevant to EMA based on science and technology.
4. To build cooperation between internal and external stakeholders in order to strengthen the competitiveness of the institution.

The University mission is published on the Universitas Andalas website⁷, in University brochures, and is posted in various display cases around campus. The faculty mission can be found on the faculty of economics website⁸.

The **Undergraduate Economics Study Programme (UESP)** was established at the same time as Fekon's establishment on September 7, 1957, as the first department in the Faculty of Economics.

The **Undergraduate Accounting Study Programme (UASP)** was established in 1978 and produced their first graduates in 1984.

⁷ <https://unand.ac.id/id/tentang-unand/selayang-pandang/visi-dan-misi.html>; last accessed June 3, 2022.

⁸ https://fekon.unand.ac.id/index.php?option=com_k2&view=item&layout=item&id=; last accessed June 3, 2022.

The **Undergraduate Management Study Programme (UMSP)** was formally named in 1981 and was previously part of the Economics Study Programme (ESP) with a concentration on corporate economics.

The **Master of Accounting Study Programme (MASP)** was established in 2008 with their first graduates in 2010. Universitas Andalas Postgraduate Programme initially managed MASP. However, with the University's policy to hand over the management of mono-disciplinary study programmes to each faculty, the management of MASP starting in August 2011 was carried out by the Faculty of Economics under the Masters and Doctoral Programmes of the Faculty of Economics, Universitas Andalas.

The **Master of Management Study Programme (MMSP)** has been established since 2000 to accommodate the need of business and government organisation which focus on building professional management and business skills and is also part of the Faculty of Economics.

Statistical data ⁹

Table 1: Statistical Data: UESP

		2015	2016	2017	2018	2019	2020	2021
		1. Cohort	2. Cohort	3. Cohort	4. Cohort	5. Cohort	6. Cohort	7. Cohort
# Study Places		133	137	127	125	106	130	157
# Applicants	∑	3400	3726	2933	2484	1197	1152	1050
	f							
	m							
Application rate		25,56	27,20	23,09	19,87	11,29	8,86	6,69
# First-Year Student	∑	119	124	118	116	96	116	141
	f	73	76	57	59	58	68	81
	m	46	48	61	57	38	48	60
Rate of female students		61,34%	61,29%	48,31%	50,86%	60,42%	58,62%	57,45%
# Foreign Students	∑	0	0	0	0	0	0	0
	f							
	m							
Rate of foreign students		0	0	0	0	0	0	0
Percentage of occupied study places		89,47%	90,51%	92,91%	92,80%	90,57%	89,23%	90%
# Graduates	∑	83	72	25	0	0	0	0
	f	56	46	18	0	0	0	0
	m	27	26	7	0	0	0	0
Success rate		69,75%	58,06%	21,19%	0,00%	0,00%	0,00%	0,00%
Dropout rate		7,56%	5,26%	1,69%	0,00%	0,00%	0,00%	0,00%
Average duration of study		4 years 6 months	4 years 5 months	4 years 1 month	0	0	0	0
Average grade of final degree		3,38	3,4	3,5	0	0	0	0

⁹ 0 means that there is no complete final data yet because some students who entered in 2018 are still registered and in progress for the completion of their studies. DO decision will be reviewed after 4-year study. Meanwhile, students who entered in 2019 and 2020 have not yet completed their studies and none of them have been dropped out.

Dropout rate means the percentage of students who get drop-out decision letter from rector. The success rate + DO rate is not 100% since some students officially move to other universities during their studies because they got new jobs or move to other area. They are not categorized as Drop-Out students

Table 2: Statistical Data: UASP

		Cohort 1 (2015)	Cohort 2 (2016)	Cohort 3 (2017)	Cohort 4 (2018)	Cohort 5 (2019)	Cohort 6 (2020)
# Study Places offered by HEI		170	168	170	167	185	146
# Applicants	∑	5747	5705	4797	4291	1637	2337
	f						
	m						
Application rate		33,80588235	33,95833333	28,21764706	25,69461078	8,848648649	16,00684932
# First-Year Students (accepted applicants)	∑	167	163	160	161	185	129
	f	124	119	98	99	121	80
	m	43	44	62	62	64	49
Rate of female students		0,74251497	0,73006135	0,6125	0,614906832	0,654054054	0,620155039
# Foreign Students	∑	0	1	0	0	3	0
	f	0	1	0	0	2	0
	m	0	0	0	0	1	0
Rate of foreign students		0	0,006134969	0	0	0,016216216	0
Percentage of occupied study places		98,24%	97,02%	94,12%	96,41%	100,00%	88,36%
# Graduates	∑	127	109	77	0	0	0
	f	29	23	25	0	0	0
	m	98	86	52	0	0	0
Success rate (students who finished their studies)		76,05%	66,87%	48,13%	0,00%	0,00%	0,00%
Dropout rate (students who dropped their studies)		1,20%	0,61%	0,00%	0,00%	0,00%	0,00%
Average duration of study (month)		4 year 3 months	4 years 1 month	4 years 3 months	0	0	0
Average grade of final degree		3,18	3,24	3,25	0	0	0

Table 3: Statistical Data: UMSP

		1. Cohort 2015	2. Cohort 2016	3. Cohort 2017	4. Cohort 2018	5. Cohort 2019	6. Cohort 2020
# Study Places offered by HEI		180	181	184	184	160	140
# Applicants	∑	8314	7848	6938	6210	2437	3464
	f	n.a	n.a	n.a	n.a	n.a	n.a
	m	n.a	n.a	n.a	n.a	n.a	n.a
Application rate		4618,89%	4335,91%	3770,65%	3375,00%	1523,13%	2474,29%
# First-Year Students (accepted)	∑	180	167	160	157	147	137
	f	110	93	93	79	69	72
	m	70	74	67	78	78	65
Rate of female students		0,611111111	0,556886228	0,58125	0,503184713	0,469387755	0,525547445
# Foreign Students	∑	0	0	4	5	1	0
	f	0	0	0	3	0	0
	m	0	0	4	2	1	0
Rate of foreign students		0	0	0,025	0,031847134	0,006802721	0
Percentage of occupied study places		100,00%	92,27%	86,96%	85,33%	91,88%	97,86%
# Graduates	∑	129	105	63	0	0	0
	f	83	73	42	0	0	0
	m	46	32	21	0	0	0
Success rate (students who finished their studies)		71,67%	62,87%	39,38%	0,00%	0,00%	0,00%
Dropout rate (students who dropped their studies)		5,56%	5,98%	2,50%	1,27%	0,00%	0,00%
Average duration of study		4 year 6 months	3 years 9 months	3 yeras 8 months	0	0	0
Average grade of final degree		3,35	3,57	3,67	0	0	0

Table 4: Statistical Data: MASP

		2016	2017	2018	2019	2020
# Study Places offered by HEI		50	50	50	50	50
# Applicants	∑	44	66	57	48	35
	f	33	46	40	30	29
	m	11	20	17	18	6
Application rate		88%	132%	114%	96%	70%
# First-Year Students (accepted)	∑	30	46	38	36	32
	f	21	32	27	23	26
	m	9	14	11	13	6
Rate of female students		70%	70%	71%	64%	81%
# 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
Percentage of occupied study places		60,00%	92,00%	76,00%	72,00%	64,00%
# Graduates	∑	21	26	11	0	0
	f	17	8	3	0	0
	m	4	18	8	0	0
Success rate (students who finished their studies)		70,00%	56,52%	28,95%	0,00%	0,00%
Dropout rate (students who dropped their studies)		30,00%	43,48%	n/a	0,00%	0,00%
Average duration of study		31,29 months	30,66 months	0	0	0
Average grade of final degree		3,42	3,56	0	0	0

Table 5: Statistical Data: MMSP

	1. 2015	2. 2016	3. 2017	4. 2018	5. 2019	6. 2020	
# Study Places	75	78	78	60	71	104	
# Applicants	Σ	87	88	90	66	84	122
	f	45	45	49	31	33	61
	m	42	43	41	35	51	61
Application rate	116,00%	112,82%	115,38%	110,00%	118,31%	117,31%	
# First-Year Student	Σ	75	73	76	60	71	104
	f	40	33	41	32	39	54
	m	35	40	35	28	32	50
Rate of female students	0,533333333	0,452054795	0,539473684	0,533333333	0,549295775	0,519230769	
# Foreign Students	Σ	0	0	0	0	1	1
	f	0	0	0	0	0	0
	m	0	0	0	0	1	1
Rate of foreign students	0	0	0	0	0,014084507	0,009615385	
Percentage of occupied study places	100,00%	93,59%	97,44%	100,00%	100,00%	100,00%	
# Graduates	Σ	60	64	69	38	16	0
	f	30	30	37	17	9	NA
	m	30	34	32	21	7	NA
Success rate	80,00%	87,67%	90,79%	63,33%	22,54%	0,00%	
Dropout rate	6,67%	4,10%	3,90%	0,00%	0,00%	0,00%	
Average duration of study	2 years 5 months	2 years 3 months	2 years 3 months	1 year 11 months	1 year 10 months	0	
Average grade of final degree	3,56	3,58	3,6	3,75	3,87	0	

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programme (Asterisk Criterion)

For all Bachelor programmes

The University formulated its Intended Learning Outcomes (ILOs) to reach the Indonesian Qualifications Framework (IQF) called “KKNI¹⁰” level 6 as the minimum competence of its graduates as stated in Presidential Regulation No. 8/2012.

Undergraduate Economics Study Programme (UESP)

The programme combines theoretical analysis and practical application in a balanced way. The programme also offers the quantitative skill to analyse the economic theory empirically. The Educational Objective (EO) of UESP is to produce a bachelor in Economics who can:

1. Apply a comprehensive concept and principles of economic science to solve economic problems. (EO 1)
2. Apply good ethics and communication skills in written, oral, graphical analysis to communicate economic arguments and policy recommendations effectively. (EO 2)
3. Understand local and global economic events and new economic ideas. (EO 3)
4. Perform properly in multi-disciplinary collaboration and respect the value of multiple perspectives to address economic problems. (EO 4)

To achieve the EO, UESP also develops the Intended Learning Outcomes (ILOs) as follows:

1. Able to apply economic principles to choose the best available options in making strategic decisions in social life and businesses. (ILO 1)
2. Able to analyse economic phenomena by using a basic understanding of economic theories, information technology, and data science. (ILO 2)
3. Able to construct an impact evaluation for economic policies by using standard quantitative and qualitative methods. (ILO 3)
4. Able to apply new tools of economic planning to assist local and national development planning and strategies. (ILO 4)
5. Able to generate research and policy reports following formal academic writing. (ILO 5)
6. Able to communicate effectively both in writing and oral presentation using information technology. (ILO 6)
7. Able to demonstrate proper ethical conduct and implement standard procedures in conducting economic research and scientific professions. (ILO7)
8. Able to implement critical thinking in analysing the current issue in economics to enhance lifelong learning. (ILO 8)
9. Able to evaluate economic data in collaboration with colleagues and community members to find comprehensive solutions to economic problems. (ILO 9)

10

The UESP's designed EO and ILOs to support UESP's vision "to be a leading and respected undergraduate programme that produces independent and globally competitive economists in 2028". To respond to the massive and rapid change of the local and global market, UESP regularly reviews its EO and ILOs and involves stakeholders such as

1. Directorate General of Higher Education (DIKTI),
2. Association of Economics Study Programme of Indonesia (APSEPI),
3. Current students and Alumni, and
4. Graduate employers and other external users.

As media of communication, UESP has invited prominent professors of APSEPI to give feedback on UESP EO and ILOs. UESP also conducts a tracer study in order to get feedback from graduate employers and alumni. The current students also give feedback using course evaluations. Likewise, satisfaction surveys on students, faculty, and staff also provide input to improve EO and ILOs (see self-evaluation report p. 8).

Undergraduate Accounting Study Programme (UASP)

Programme Objectives (PEO) and Intended Learning Outcomes (ILOs) of UASP have been formulated to reflect stakeholders' needs and meet international accounting education standards. UASP has developed programme objectives and ILOs in order to achieve UASP's vision and mission. Developing the programme's objectives and intended learning outcomes refers to the Indonesian Qualifications Framework (IQF), the International Accounting Education Standards (IES), the Indonesian Institute of Accountants Formulation and the local context consideration. PEO and ILO formulations involve users, alumnae, study programme association (Indonesian Institute of Accountants-Educational Accountants Compartment), and faculty members (see self-evaluation report p. 9).

The UASP prepares students for a career in accounting through a solid theoretical foundation and technical expertise, critical and creative thinking skills, and communication skills with high integrity. Accordingly, the Educational Objectives include:

1. Excel in analytical and technological skills related to accounting, Auditing, Finance, Taxation and Information System, within contemporary issues and global outlooks. (EO 1)
2. Demonstrate a high level of professionalism, communication skills, ethical and social responsibility awareness, and engage in life-long learning. (EO 2)
3. Pursue advanced degree and certification for a career in accounting and related fields. (EO 3)

Meanwhile, UASPs' ILOs are: Students

1. can prepare, audit and analyse financial statements and other financial and non-financial reports and fulfil tax obligations for profit and non-profit organisations. (ILO 1)
2. can demonstrate professional attributes. (ILO 2)
3. are aware of ethics and social responsibility. (ILO 3)
4. are able to conduct good oral and written communication. (ILO 4)

5. exhibit the ability to deal with current and future issues in accounting, finance, assurance, and taxation. (ILO 5)

Undergraduate Management Study Programme (UMSP)

UMSP realises the importance of feedback to improve educational outcomes. Hence continuous evaluation is regularly conducted through surveys and group discussions with relevant stakeholders. UMSP has developed educational objectives based on institutional academic voices and vision, aspired qualification from user and industry, input and suggestion from alumni, and national qualification standards (see self-evaluation report p. 9). The educational objectives (EO) are stated as follow:

1. Graduates carry out professional and leadership roles with an entrepreneurial spirit and integrity in profit or non-profit organisations. (Entrepreneurs) (EO1)
2. Graduates provide advice in business and management to increase business value by considering the ethical impact. (Managers) (EO 2)
3. Graduates participate in expanding and developing management knowledge by adhering to universal research norms. (Business Analyst/Consultant) (EO 3)

UMSP prepares students for careers in profit or non-profit organisations with solid professionalism, leadership, entrepreneurial spirit, and integrity. Students are equipped with knowledge and skills to formulate business plans, solve problems, conduct research, communicate teamwork, and lifelong learning to start a career in industries immediately.

The Intended Learning Outcomes (ILOs) are:

1. Having an ability to formulate business plans. (ILO 1)
2. Having an ability to solve organisational problems using management principles and relevant technology. (ILO 2)
3. Having an ability to design and conduct basic and applied research appropriately in the business and management field. (ILO 3)
4. Having an ability to communicate effectively with wide ranges of audiences using multiple channels. (ILO 4)
5. Having an ability to work effectively within a team with cultural diversity. (ILO 5)
6. Having an ability to interpret and make ethical decisions in business and management situations by considering impacts on performance, economy, welfare, society, and environment. (ILO 6)
7. Having an ability to implement lifelong learning. (ILO 7)

For both Master programmes

The formulation of learning outcomes is based on the Indonesian Qualifications Framework (IQF) level 8 as regulated by Presidential Regulation No. 8/2012.

Master of Accounting Study Programme (MASP)

MASP has formulated Educational Objectives (EO) and Intended Learning Outcomes (ILOs) to reflect stakeholders' needs and meet international accounting education standards. MASP has

developed EO and ILOs in order to achieve MASP's vision and mission. Developing the educational objectives and intended learning outcomes refer to the Indonesian Qualifications Framework (IQF) and the International Accounting Education Standards (IES). EO and ILOs formulations involve users, alumnae, and Indonesia's master of accounting study programme associations (APSSAI) as well as faculty members (see self-evaluation report p. 11).

MASP prepares students for a career in accounting through advanced knowledge foundation, critical and analytical skills, problem-solving skills, and research skills.

Accordingly, MASP's Educational Objectives includes:

1. Excel in the functional knowledge of accounting. (EO 1)
2. Able to design and conduct research in the accounting field by using or applying the existing theories. (EO 2)
3. Integrating accounting knowledge, learning and research skill to trigger accounting development and problem-solving both in the public and private sector. (EO 3)

Meanwhile, MASP' intended learning outcomes (ILOs) are:

1. Demonstrate advanced knowledge and understanding of concepts, theories, standards, and practices in financial accounting, management accounting, and public sector accounting. (ILO 1)
2. Demonstrate the ability to solve the accounting problems that require analysis of the multiple functional areas of the accounting function. (ILO 2)
3. Demonstrate the ability to conduct and published research in the students' interest area of accounting field. (ILO 3)
4. Ability to implement inter- and multidiscipline approach in solving accounting problems. (ILO 4)
5. Demonstrate contribution to accounting development through publication of research results. (ILO 5)

Master of Management Study Programme (MMSP)

MMSP aims to establish a global professional standard of Master degree education and to generate alumnae with an exceptional level of managerial skill and have complete integrity. Its vision is “to be acknowledged and trusted business school in ASEAN in 2024 through enhancing business knowledge towards sustainable business practices”. To achieve this vision, MMSP formulated the following missions:

1. Conducting business and management with international quality and standards to equip students with the latest knowledge, attitude, and high integrity.
2. Conducting applied research and innovative basic/ fundamental research in business and management provides up-to-date solutions and improve the competitiveness of sustainable organisations.
3. Organising community service by applying relevant theories and business models to address organisational problems effectively and efficiently.

According to that vision and missions, the Educational Objectives are constructed as follows:

1. Generating graduates with superior attitude, knowledge, managerial competence, and other competencies, ethics, integrity, and ability to compete globally. (EO 1)
2. Generating scientific publications, applied research and innovative basic research to address management and business issues facing the organisation and help management improve sustainable competitiveness. (EO 2)
3. Generating community service that is relevant to the needs of the company/organisation to help solve problems and spur the growth of the company/organisation in the future. (EO 3)
4. Increasing mutual and beneficial cooperation and partnerships with various parties such as industry, government, and universities at the national and international level. (EO 4)

From those UNAND derives the Intended Learning outcomes (ILOs) of the study programme, including:

1. The ability to implement business simulation in making optimal business decisions. (ILO 1)
2. The ability to analyse internal and external business environments in making managerial decisions. (ILO 2)
3. The ability to choose the state of art research method to solve company and institution problems. (ILO 3)
4. The ability to implement applied business research method. (ILO 4)
5. The ability to identify the global environment and its impact on business decision. (ILO 5)
6. The ability to measure the potential impact on business functions. (ILO 6)
7. The ability to identify the relevant ethical issue for managerial decision making. (ILO 7)
8. The ability to simulate ethical issues in business simulation. (ILO 8)
9. The ability to have sufficient IT capability to create and deliver superior value to the customer. (ILO 9)
10. The ability to adopt IT for business model transformation in this disruptive competition. (ILO 10)

Appraisal:

For all Bachelor programmes

The qualification objectives are explained and convincingly presented in relation to target group, targeted professional fields, and societal context of the discipline. They embrace academic proficiency, employability, as well as the development of the individual student's personality. They take into account the requirements of the national qualification framework of Indonesia.

For all Master programmes

The qualification of the programmes is adequately explained. They take into account the requirements of the national qualifications framework of Indonesia.

However, the expert panel initially had problems differentiating between the Bachelor and Master programmes. The differentiation between Bachelor and Master programmes did not stand out clearly, which was mainly due to the course descriptions (see appraisal and condition in chapter 3.2). In the course of the different interviews during the digital site visit was the panel able to

come to the conclusion that the aspired qualifications embrace academic proficiency, employability, as well as the development of the individual student's personality and that the qualification objectives to be acquired correspond with the aspired qualification level.

In general, the panel sees that the stated objectives of the study programme are formulated very generally and broadly. For these reasons, too, the differences between the objectives of the Master and Bachelor programme were not clearly comprehensible to the panel at first. In order to make the qualification objectives more adequate and clearly understandable, the panel **strongly recommends** that the qualification objectives of the graduates be specified according to the contents and curriculum of the study programme and that the academic level of the Bachelor and Master programme be better distinguished. In this way, the objectives would also be specifically tailored to the respective programme and the concrete learning contents would become apparent. With regard to the learning outcomes, which are stated in the course descriptions, the panel sees the need to design those according to the Master's level and the exact learning content (see appraisal and condition in chapter 3.2).

Master of Accounting Study Programme

With regard to the specification of the learning objectives, the panel also **recommends** that the respective specialisation options should also be reflected more strongly in the learning objectives (see chapter 3.1.).

Master of Management Study Programme

Prospective students can choose between regular class and business class (both have different admission requirements see more in chapter 2). However, this is not clearly reflected in the objectives, so that the panel **recommends** formulating differentiated objectives for the regular and the business option of the student programme (see condition chapter 2).

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

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

Undergraduate Economics Study Programme (UESP)

In line with UESP's vision "to be a leading and respected undergraduate programme that produces independent and globally competitive economists in 2028", the UESP offers two programmes: UESP's English¹¹ and UESP's Regular Programme. The UESP's English programme is entirely taught in English. However, aligned with the UESP's EO, both English and Regular Programmes enables graduates to understand global economics events and engage in global

¹¹ The international class is the class which deliver all subjects in English. The curricula are similar with regular class, but the main difference is English delivering.

markets. UESP has also developed EO and ILOs to produce graduates who can adapt to the rapid and massive changes in the global market.

Around 33 % of the total academic staff of UESP has obtained master and doctoral degrees from foreign universities. UESP's academic staffs also continue to engage in professional activities with other universities abroad, such as research collaborations. UESP also encourages students to conduct student exchanges and credit-earning at universities abroad. The facilities of the international office are also designed to facilitate students' participation in student exchange programmes (see self-evaluation report p. 13).

Undergraduate Accounting Study Programme (UASP)

According to its vision and mission statement, internationalisation is the core value of UASP. UASP has developed its curriculum with international orientation (i.e. International Education Standard (*IES*)). This development is essential for student employability in the international job market. Moreover, UASP already has an international class since 1997 which delivering courses in English besides regular classes. Some international students have had experiences of studying at the UASP. Lecturing activities at UASP use international textbooks. UASP also offers 12 % of subjects with an international orientation (see self-evaluation report p. 13).

Besides, the educational background and the professional and international experience of the faculty members of the UASP help future graduates gain an international outlook and multicultural perspective. In addition, some faculty members are involved in visiting lecturer activities, external examiner, consultancy, and training for national and international organisations. UASP actively promotes students participation in the international student mobility (credit earning) programmes. Faculty of Economics supports UASP by providing research funds for national and international research collaboration and organising an international conference (the International Conference on Business and Economics). UASP has also designed the students' lounge as an English area (see self-evaluation report p.14).

Undergraduate Management Study Programme (UMSP)

The vision of UMSP incorporates the international orientation, which states: "To Become an Influential Business and Management School in terms of Education and Research, which has Integrity and International Perspective." The orientation is implemented in several programmes that include (see self-evaluation report p. 14):

1. English class since 1997
Intensive international focus in UMSP is marked with the establishment of international class. The class is delivered with English as the language of instruction.
2. International orientation on teaching materials
The teaching materials are designed with consideration to global competency and universal ethical standards. It reflects on Intended Learning Outcome No.4, stressing communication with broad audiences, and No.5, focusing on teamwork in diversity. Content and teaching materials are primarily derived from international textbooks.
3. Student composition and student exchange programme

Several students and graduates of UMSP were international students. The country of origin includes Malaysia, Madagascar, and Suriname. There were also several exchange students from Malaysia and Holland. In addition, the international exchange programmes by sending UMSP students abroad have been implemented since 2005. Currently, the number of students involved in the programme is increasing.

Master of Accounting Study Programme (MASP)

MASP emphasises an international orientation on teaching and research. It is done through international textbooks, reputable journals, and international exposure through publications. MASP has developed its curriculum with international orientation (i.e. IES), which is important for student employability in the international job market.

Besides, the educational background and the professional and international experience of the faculty members of the UASP help future graduates gain an international outlook and multicultural perspective. In addition, some faculty members are involved in visiting lecturer activities, external examiner, consultancy, and training for national and international organisations. MASP actively encourages students' participation in international seminars and conferences. The Faculty of Economics supports MASP by providing research funds for national and international research collaboration and organising international conferences (International Conference on Business and Economics) (see self-evaluation report pp. 14-15).

Master of Management Study Programme (MMSP)

As its vision to be both regionally and internationally school of business, MMSP has implemented some international programmes in their activities and curricula.

Currently, it has some international programmes, including (see self-evaluation report p. 15):

1. The establishment of the international class in 2018, currently it has two international students.
2. Credit earning programme collaborated with reputable MBA programmes such as the MBA Programme of UMP (University Malaysia Pahang).
3. Student mobility programmes with the foreign university such as Southern Cross University.
4. International conferences held by faculty and University.
5. Partnership with some business schools in Malaysia and Australia. MMSP has reviewed its curricula and adjusted them to adapt to the global environment. It has adjusted some subjects to be more global oriented such as Marketing, and then revised it to be Marketing for Southeast Asia.

Appraisal:

From the panel's point of view, an international orientation is aimed for in all study programmes and the goal is to educate students to become employees in international companies. In the panel's view, the University should continue to pursue this track and **recommends** deepening international cooperation, especially with regard to the internationalisation of the teaching staff (see chapter 3.4).

		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)			X		

1.3 Positioning of the study programme

Undergraduate Economics Study Programme (UESP)

UESP has been working on the economic aspects of development and planning to meet the country's need for planners for national and regional development. According to the information in the self-evaluation report, UESP has a long tradition of getting involved in national and regional planning, especially in West Sumatra Province (see self-evaluation report p. 15).

UESP trains its graduates to work in various fields related to economics. The profile of UESP graduates expresses UESP's aim that UESP graduates can work as academics, practitioners, entrepreneurs, planners, researchers and bureaucrats. UESP tracer study stated that the average waiting time for graduates to get their first job is 4.5 months. The percentage of graduates working in fields following their expertise is 94 %. In addition, some students have already found a job before completing their studies. UESP's alumni have been active in various professions and professional and social organisations such as the ISEI (Indonesian Economist Association) (see self-evaluation report p. 17).

UESP has its vision referring to the vision of the Universitas Andalas (UNAND) and that of the Faculty of Economics (FEKON). UNAND has envisioned a leading and respected university in 2028, and FEKON states its vision to be an internationally reputable college in economics, management, and accounting by emphasising the principles of good University governance in 2028. Aligned with these visions, UESP formulates its vision "to be a leading and respected undergraduate programme that produces independent and globally competitive economists in 2028." (see self-evaluation report p. 19).

Undergraduate Accounting Study Programme (UASP)

UASP' 2024 vision is "to become an excellent and internationally reputable accounting higher education institution in 2024 with graduates with integrity and competence and ability to compete globally". This vision implies that UASP wants to play a strategic role in the international educational market, which is reflected in two stages of the UASP strategic plan (2014–2019 and 2020–2024). These strategic plans outline strategic initiatives to strengthen UASP's position in Indonesia and the international position. One strategic initiative set out in the Strategic Plan is to obtain international accreditation as part of the quality improvement programme. UASP has obtained AUN-QA certification in 2018 (see self-evaluation report p. 15).

UASP also have active international students. The international office strives to attract international students through various events such as educational fairs (cooperation with the Indonesian Embassy) and scholarships for international students. The UASP can position the study programme on both the national and international educational market by conducting those strategies and activities (see self-evaluation report pp. 15-16).

Undergraduate Accounting Study Programme (UASP)

UASP graduates have worked in various positions in national and international organisations and companies. Last semester, some students were recruited by national and international corporations since some corporations arranged the direct recruitment programme, especially with the UASP (through campus hiring programme). Two of the Big Four accounting firms (Ernst and Young and Pricewaterhouse Coopers) cooperated with UASP to recruit the best talents since 2017 (see self-evaluation report p. 17).

UASP continuously updates its curriculum based on tracer studies and feedback from users and graduates through FGD to provide information on competences and skills according to the demand in the accounting labour market.

Universitas Andalas vision is to be leading and respective University by 2028, and UASP focuses on academic programmes and quality assurance. UASP's vision has been developed and formulated according to the University's and Faculty of Economics' vision. The 2024 UASP vision is "to become a leading and internationally reputable Accounting educational institution producing competent and globally competitive graduates with high integrity".

The goal of Universitas Andalas is to educate globally competitive, professional, reliable graduates of strong character. Therefore, UASP's goal is to place great emphasis on internationality, integrity and professional values. Universitas Andalas set itself the goal of developing and implementing knowledge, technology and art, and UASP accordingly emphasises technological and communication skills in its programme objectives. In addition, Universitas Andalas has decided to encourage all its undergraduate and postgraduate programmes to obtain international certification or accreditation. According to this decision, UASP has certified by AUN-QA in 2018 (see self-evaluation report p. 19).

Undergraduate Management Study Programme (UMSP)

Universitas Andalas describes that UMSP offers a unique and strong position in the higher education market. By integrating modern knowledge and the local culture of Minangkabau, UMSP offers uniqueness in entrepreneurship. Moreover, several academic staff holds positions in industries and other educational institutions outside UMSP. Another offering from UMSP is the international class/English class established many years ago with a solid commitment to delivering teaching materials using English as the language of instruction (see self-evaluation report p. 16).

With its higher education market positioning, UMSP focuses on equipping students with entrepreneurial skills, knowledge, and spirit. Tracer studies describe that many graduates have established business either as full-time entrepreneurs or as a side job. UMSP graduates are also widely used internationally as professional managers. Regular Tracer studies have shown that many graduates have promising careers by securing leadership positions in various countries, including Singapore, Japan, Malaysia and Vietnam. In addition, the studies have shown that graduates can quickly adapt to work in for-profit and non-profit organisations.

UMSP is also committed to preparing students for higher degrees by providing them with basic research skills to enhance their knowledge in the field of management. Many of its graduates work as lecturers, in a research institution, and as business consultants. The teaching materials of UMSP also have provided the student with various business skills that enable them to advice on business and management practice in the workplace. UMSP also prepares students to face the future employment market. More recently, the targeted learning outcomes have been refocused to give students more control over their learning experiences (Freedom to Learn - Independent Campus) and to reflect changes in expected future skills. Several courses were offered related to future capabilities, including Business Digital, Business Analytic, Spreadsheet Analytics, Merger and Acquisition, Sustainable Marketing, and Entrepreneurial Practice (see self-evaluation report pp. 17-18).

Universitas Andalas has the vision to become a prominent and dignified University. The vision is equipped with six mission statements. The overall strategy, including vision and mission, is formulated in the written institution strategic plan. UMSP also designed its vision, missions, and strategy aligned with Unand's vision, missions, and strategy.

Master of Accounting Study Programme (MASP)

Mission 1 of MASP states "to carry out a quality and nationally reputable master's degree in accounting education". The mission implies that MASP's targeted Educational market will become one of the preferred accounting master's study programmes in the domestic (national) educational market. With an international orientation in teaching and research, MASP is also poised to become one of the higher education institutions in the international education market (see self-evaluation report p. 16).

The educational objectives of MASP, which emphasises mastery of knowledge, research skills, integrating knowledge into research and practice, and problem solving, will enable alumni to get the job they want or strengthen their position in their current job. Most MASP students are fresh graduates who wish to become academics (lecturer). In addition, MASP students are employees of local and central government and employees of the private sector.

Data show that some alumni have managed to get jobs as lecturers in various universities. It is supported by the availability of lecturer resources at MASP, which enable them to have sufficient qualifications to become lecturers. In addition, MASP's experience in establishing and implementing collaborations with different institutions or in different programmes (such as STAR

BPKP¹²) has created the confidence to send staff to study at MASP. The acceptance and success of graduates in getting a job or increasing their level of work indicate that the programme objectives, ILOs, and MASP curriculum aligns with the needs and competencies demanded by the labour market (see self-evaluation report p. 18).

Universitas Andalas's vision is to become a leading and dignified higher education institution in 2028, and MASP focuses on academic programmes and quality assurance. MASP's vision has been developed and formulated according to the University's and the Faculty of Economics' vision. The 2024 vision is "to become a leading and internationally reputable Accounting educational institution producing competent and globally competitive graduates with high integrity".

The goal of Universitas Andalas is to educate globally competitive, professional, reliable graduates of strong character. Therefore, UASP's goal is to place great emphasis on internationality, integrity and professional values. Universitas Andalas set itself the goal of developing and implementing knowledge, technology and art, and UASP accordingly emphasises technological and communication skills in its programme objectives. In addition, Universitas Andalas has decided to encourage all its undergraduate and postgraduate programmes to obtain international certification or accreditation. In addition, Universitas Andalas has decided to encourage all its undergraduate and postgraduate programmes to get internationally certified/accredited (see self-evaluation report p. 22).

Master of Management Study Programme (MMSP)

MMSP has positioned itself to be a reputable regional business school, especially in the Southeast Asian region. According to the current business atmosphere in ASEAN, business needs skills to make business decisions to compete in the industry. Therefore, MMSP has uniqueness in business simulation to teach students how to make business and investment decisions using management knowledge. This uniqueness aims to provide students with identifying the business environment, analysing internal strengths/weaknesses, and using tools to simulate the decision (see self-evaluation report p. 16).

MMSP has a regular survey for its alumni to track them after graduation. Accordingly, most of the graduates work as professionals in state and private enterprises, entrepreneurs, academicians, and government officers. Specifically, the graduates' profiles are company CEOs, regional business managers, bankers, business supervisors, business researchers, business lecturers, entrepreneurs, and government officers.

MMSP has surveyed its alumni users and other stakeholders to get advice on skills and competencies needed by businesses in the current business environment. MMSP also prepares the graduates with managerial and professional skills, implements business case-based learning for every subject, involves some businessmen as lecturers in some subjects, and conducts

¹² In order to improve the competence of Human Resources, the Finance and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan (BPKP)*) offers a STAR Project scholarships for Civil Servants to pursue an undergraduate and postgraduate education.

business seminars by inviting CEOs or Top Managers of national businesses (see self-evaluation report p. 18).

According to Universitas Andalas (Unand) vision to be “a reputable world university by 2028”, MMSP derives that vision to its objectives. As one of Unand’s objectives to generate high skill graduates in global business and workplace, MMSP has derived that objective in its objectives where MMSP aims to create graduates with managerial and business skills who can compete globally. Therefore, MMSP contributes to HEI overall strategy by enhancing its international programmes such as credit-earning, mobility programme, conferences, and international seminars (see self-evaluation report p. 22).

Appraisal:

All Bachelor programmes and Master of Management (MMSP)

The panel considers that the reasons given for the positioning in the educational market of this study programme are plausible. Although the international positioning is not substantiated much in the MMSP, in the panel's view an adequate and comprehensible positioning in the regional and national education market was provided.

As far as the positioning of the programme in the job market is concerned, the arguments in support of graduate employability are also plausibly presented. Furthermore, the study programmes are integrated into the HEI’s overall strategic concept and their qualification goals are in line with the HEI’s mission and strategic planning.

Master of Accounting (MASP)

The arguments in support of graduate employability on the basis of the stated qualification objectives are convincingly presented, but with regard to the positioning in the educational market as well as in the HEI's overall concept, the panel sees a strong need for improvement. It is explicitly emphasised that the programme strives for international excellence and wants to achieve this through their international standards. However, it is not clear to the panel how exactly this is achieved, especially since there are hardly any international standards in terms of the curricular content (see appraisal in chapter 3.4).

Since it also emerged from the different interviews with the University members that internationalisation is one of the main goals of the University, the panel **recommends** working out a strategy at programme level according to the overall international goal and adjusting the qualification goals of the programme accordingly. In addition, the positioning in the international educational market should be better elaborated.

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

2. Admission

For Bachelor Programmes

Admission of prospective students is carried out through three methods, namely SNMPTN (State University Entrance Test), SBMPTN (Joint State University Entrance Test), and Independent Entrance Selection for State Universities. SNMPTN and SBMPTN are organized by LTMPT (Independent Institution under the Ministry of Education and Culture of the Republic of Indonesia), while the independent track is organised by Universitas Andalas.

Prospective students' admissions are carried out in three ways:

1. State University Entrance Test hereinafter referred to as SNMPTN

Admission of prospective students through the SNMPTN pathway is carried out before the implementation of the final school exam or national exam for upper secondary education and/or equivalent. Selection of prospective students based on the academic achievements as well as non-academic achievements records. The non-academic achievements are proven by the students' championship/competitions certificates.

2. Joint State University Entrance Test hereinafter referred to as SBMPTN

Admission of prospective students through the SBMPTN pathway is carried out after the implementation of the final school exam or national exam for upper secondary education and/or equivalent. The selection of prospective students' admissions is based on the results of the Competency-Based Writing Examination (UTBK).

3. Independent Entrance Selection for State Universities by Universitas Andalas.

The admission of prospective students through the Independent Selection is carried out after the announcement of the results of the SBMPTN.

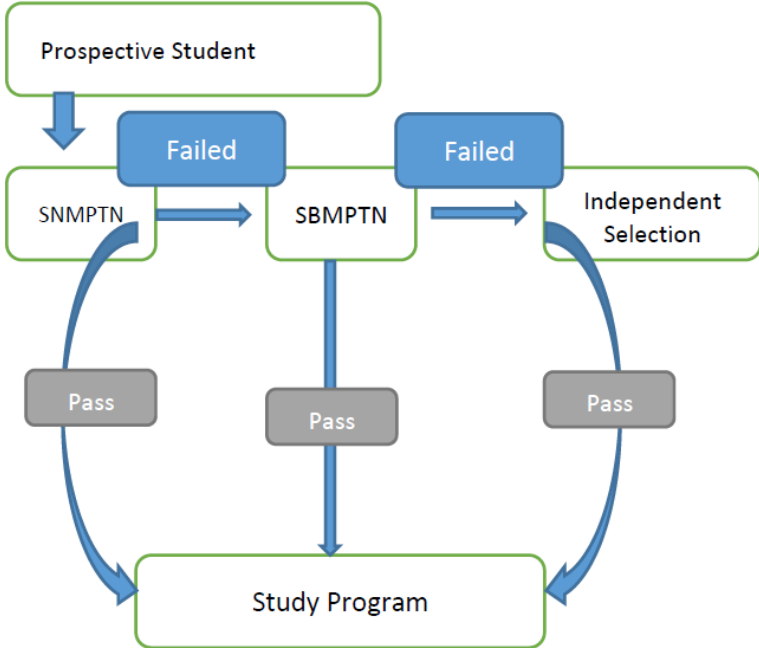
Independent Selection consists of:

- a. Academic-Based Independent Test (SMBKA) is a selection of prospective participants who have good academic abilities. Selection is based on UTBK scores.
- b. Achievement-Based Independent Test (SMBPU) is a selection of prospective students who have non-academic achievements (for example, in arts and sports) at least as third winner yet still consider academic performance to undergo education in related study programmes.
- c. Partnership-Based Independent Test (SMBK) is a selection of prospective students who have high academic abilities with low economic backgrounds or come from the frontier, outermost, and underdeveloped regions (3T regions) whose financing is sponsored by the district/city government or non-government agencies.

d. Disability-Based Independent Test (SMPD) is a network of prospective students who have physical limitations, abnormalities, damage to movement functions caused by accidents or congenital with academic abilities that are in accordance with the study programme.

e. International Student Independent Test (SMMI) is a selection of prospective participants who are citizens other than Indonesian citizens through cooperation with embassies of foreign countries or register independently. For prospective students who have good academic performance but have economic difficulties and/or are from the frontier, outermost, and underdeveloped regions (3T regions), Universitas Andalas provides Bidik Misi scholarships funded by a collaboration between the Ministry of Education and Culture and local government.

Table 6: Admission Procedure (undergraduate)



Prospective students who wish to register for the State University Entrance Test (SNMPTN) must submit academic achievements records each semester in the Ministry of Education and Culture's student's online database. Universities select prospective students based on the academic achievements record provided in the online database. The results of the selection are notified directly to each student online with the password they already have. Those who do not pass can register on the SBMPTN pathway by following the Competency-Based Writing Examination (UTBK).

Those who do not pass can register on the Academic-Based Independent Test (SMBKA) variant using the UTBK results or register for other variants, namely: Achievement-Based Independent Test (SMBPU), Partnership- Based Independent Test (SMBK), and Disability-Based Independent Test (SMPD).

Foreign students can register for the International Student Independent Test (SMMI) variant whose selection is done in collaboration with the embassy or can directly register independently.

In the selection stage, monitoring and evaluation are carried out by a team managed by LP3M (Institute of Educational Development and Quality Assurance) to ensure that implementation is in accordance with the Standard Operational Procedure (SOP) that has been set. Evaluation of prospective students' admissions is carried out by the Higher Education Entrance Test Institute (LTMP) for the SNMPTN and SBMPTN pathways and by field I (academic) Universitas Andalas for the independent pathway. Evaluation is carried out after the completion of prospective students admission and is used for continuous improvement.

Language proficiency

Selected students are required to have a TOEFL test held by the Language Centre of Universitas Andalas. The test indicators consist of text understanding, listening, and speaking skill. The minimum TOEFL requirement for graduation is 430. The University provides through the Integrated Service Unit for Language (UPT Bahasa) free courses for students to improve the ability of various foreign languages.

For Master Programmes

For admission requirements, Master Study Programmes follow Rector's Regulation No. 14/2021 concerning on academic regulations of postgraduate programme of Universitas Andalas.

Prospective new students can view the requirements from the postgraduate website.

Master Study Programmes have some general and specific requirements for the admission of new students. The general requirements for prospective students are:

1. Completion of a Bachelor's degree at state-recognised universities and international universities.
2. Minimum Bachelor's GPA is 3.00 (range to 4).
3. Having minimum TOEFL 475/ IELTS 5.5.

The selection procedure for prospective postgraduate students is carried out through three stages: administrative selection, academic performance test (TPA) and TOEFL selection, and the interview stage. Administrative selection is carried out by the postgraduate programme, while the TOEFL and TPA Test are carried out by the Language Center. The interview stage is carried out by each study programme individually by the Head of the Master Study Programme. The final results are announced directly on the Universitas Andalas postgraduate website.

In the selection stage, monitoring and evaluation is carried out by a team managed by academic affair and Institute of Educational Development and Quality Assurance (LP3M).

The procedure for admitting new students is as follows:

1. Document Review (administrative selection): This procedure reviews documents submitted online by candidates through the admission website. The document review will be announced on system where candidates can see their document review result transparently.

2. **Writing Test:** In writing test, candidates will have written psychological national standard test, called Academic Performance Test (TPA) and TOEFL test. The results will be announced to candidates when they get selection results.
3. **Interview:** For the interview, lecturers from the study programme are brought in to interview the applicants. They ask about the applicants' motivation, commitment, research planning, activities, personality, communication, and current works.

Students who have completed their Bachelor's degree in another subject area must take a so-called matriculation. Matriculation is a set of courses which were designed to equipped undergraduates with a standard competence in economic theory and quantitative skills needed for the Master programme. The purpose of matriculation is to equalize competencies or provide initial knowledge of students with different educational backgrounds. The matriculation course is held in August for four weeks before the Master programme starts.

Language proficiency

Prospective students must have a TOEFL score of at least 475 (500 for the International Track). Students are required to take a TOEFL test to assess their English skills. This test is held by Integrated Service Unit for Language (UPT Bahasa) Universitas Andalas. English skills will also be tested during the interview, where applicants are expected to present and explain their motivation for studying.

Integrated Service Unit for Language (UPT Bahasa) Universitas Andalas provides free programmes for students to improve their English proficiency. The programmes of the Integrated Service Unit for Language (UPT Bahasa) of Universitas Andalas are intensive courses to prepare for TOEFL and ILETS, as well as writing programmes to improve competence in writing journals and academic papers in English.

Master of Accounting Study Programme (MASP)

To be eligible to take classes in the first semester, students must take 18,108 ECTS credits (12 sks credits) in the following four subjects as matriculation courses¹³:

1. Auditing
2. Management Accounting
3. Statistical Tools for Research
4. Financial Accounting

Master of Management Study Programme (MMSP)

To be eligible to take classes in the first semester, students must take the following four matriculation courses (Each course is credited with 2 sks credits)¹⁴:

1. Business & Management
2. Fundamental of Financial Statement Analysis

¹³ The regulations are mentioned in Paragraph 5, Article 11 of Regulation of Rector of Andalas University, Number 14 Year 2021 on Academic Regulation for Postgraduate Program

¹⁴ Matriculation is regulated by Academic Regulation of Postgraduate Program of Andalas University No. 15/ 2021.

3. Economics
4. Statistics for Business Decisions

For the programme, there is the possibility to apply for two different classes:

1. Regular class which does not need working experiences for joining
2. Business class which consists of students who have worked

For the business class, professional experience of at least one year in business entities is required¹⁵, which will be asked for in the interview. According to the University, special teaching methods are offered in the business class with emphasis on case studies. The lecturers who have business certificates or experience teach in those courses. No specific area of work experience is prescribed.

For all study programmes

Counselling of prospective students

Prospective new students can come directly to campus to obtain information on the registration procedure through the secretariat of the Vice-Chancellor I (including the UPT (Integrated Unit Service) for disabilities, the International Affairs, or the faculty secretariat. In addition, prospective students can inquire via telephone/WA/Instagram/Facebook/email provided on the registration website www.pmb.unand.ac.id or www.ltmt.ac.id or mass media. Prospective students can also consult directly about graduate competence, career prospects, reputation, and excellence of the study programme by visiting the study programme and or contacting via email, phone, WhatsApp, Instagram. They can also consult their respective study programme websites, and get information from YouTube about the profile of the study programme.

Transparency and documentation of the admission procedure

The assessment mechanism which is part of the New Student Admission Implementation Guidelines can be accessed on the website¹⁶. The results of the assessment are discussed in a leadership meeting consisting of the chancellor and postgraduate deans/directors before being determined by the Chancellor's Decree and published through the website. The results of the selection can be accessed through the website by selecting the menu according to the selection path followed (SNMPTN, SMBPTN, and the independent path).

Specifically for the SMBPTN pathway, detailed participant scores (each subject) can be accessed by participants after the announcement of graduation results is published through the website. The selection results are documented in Academic Affairs Division and can be used for internal and external purposes. For SNMPTN and SBMPTN pathways, the implementation report is submitted in writing to the Ministry of Education and Culture as accountability for the implementation of prospective student admissions.

The procedure of prospective students' admission in Master Study Programme is conducted by the postgraduate school of Universitas Andalas. The result of the selected students is signed by

¹⁵ This requirement refers to study programme admission regulation No. 004/UN.16.5/MM/2020.

¹⁶ See <http://www.pmb.unand.ac.id>; accessed on May 27, 2022.

Rector. The result is published on postgraduate programme's websites, prospective students' e-mails and mass media (online media).

Appraisal:

For all study programmes

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

Universitas Andalas has regulated the admission requirements for all programmes. There are also a lot of possibilities to be admitted to the study programmes. In terms of the selection procedure, two pathways (SNMPTN and SBMPTN) are a nationally centralised process, so there is clear transparency. The responsibilities for the independent pathway, which is carried out by the University itself, is also clearly defined.

For both Master programmes

Bachelor graduates from other disciplines also have the opportunity to enrol in the Master programme and must take matriculation courses to make up for possible deficits. Thus, it is possible that students come from disciplines that do not have any intersections with the respective content of the Master programmes. Therefore, the panel **strongly recommends** that consideration be given to the extent to which the requirements can be specified to specific areas of knowledge or content in which students must have knowledge/skills to ensure that advanced knowledge can be provided in the courses (see appraisal in chapter 3.1).

Master of Management

For this study programme, it is possible to apply for business classes, for which applicants must have professional experience. From the interviews during the digital site visit, it emerged that the business classes differ from the regular class in terms of content and that there is more focus on case studies.

However, it is not specified in which area professional experience is required and no explicit objectives are formulated for the business class track (see appraisal in chapter 1.1), so that the panel cannot comprehend whether the required professional experience corresponds to the defined qualification profile of entrants and the study programme's objectives. In its statement on the report, the University explains that applicants for the business class must have worked for companies for at least one year. However, this must be clearly anchored in the official regulations. It must also be officially regulated how the work experience of applicants is to be evaluated and what weighting is given to work experience in order to ensure a transparent and equal admission procedure. It is also not clearly stated which specific professional experience is recognised on the website, only that applicants must have at least one year of professional experience.

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

The University ensures a transparent selection procedure by defining concrete criteria for the professional experience of applicants, and implements the corresponding selection procedure in the admission regulations.

For all study programmes

Universitas Andalas has regulated the admission requirements for all programmes. There are also a lot of possibilities to be admitted to the study programmes. In terms of the selection procedure, two pathways (SNMPTN and SBMPTN) are a nationally centralised process, so there is clear transparency. The responsibilities for the independent pathway, which is carried out by the University itself, are also clearly defined.

Applicants can directly turn to a student counselling service for clarification of specific questions, of personal aptitude and/or career perspectives. The counselling service can be contacted via Social Media or E-Mail.

In the admission of this programme Universitas Andalas defines a required language proficiency level to ensure that students are able to successfully complete the study programme.

Applicants receive the results on the application website. For the national regulated pathways the government commits to communicating the response and is thus based on transparent criteria and communicated in writing.

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

3. Contents, structure and didactical concept of the programme

3.1 Contents

Undergraduate Economics Study Programme (UESP)

The UESP bases its curriculum on the stakeholders' thinking and ideas (e.g. lecturers, experts, students, alumni, and users) and academic regulations (e.g. Ministerial Decision, the vision and missions of Universitas Andalas). The UESP has developed its curriculum in a series of workshops. The UESP documented the final version of UESP's curriculum and visually presented on officially UESP's website¹⁷. The current curriculum has been implemented as the result of Rector's Decree Number 1724/XIV/R/KPT/2018. All UESP's coursework activities within curriculum have been designed for eight semesters (four years) of study to provide students' achievement of programme's intended learning outcomes.

The UESP's curriculum structure has been designed based on educational objectives (EOs) and intended learning outcomes (ILOs). The contents of the courses are linked to ILOs that mostly contain not only in-depth knowledge transfer but also practical manner. In identical portion, within the first year of the programme the compulsory components consist of courses which put a focus on an essential foundation in economics and the necessary quantitative skills. In addition to these courses, the student must also take state-wide courses and university-wide courses in the first year. The second year of the programme prepares students with intermediate courses in economics and statistics. Students will take Microeconomic Theory, Macroeconomic Theory, and Basic Econometrics. Students also require taking basic major courses. The third year focuses on core analytical methods in economics and applying them to a range of problems. Students will take economic major courses and choose either Microeconometrics or Macroeconometrics. Students will also choose optional courses or outside options from another department or industries as part of Merdeka Belajar-Kampus Merdeka¹⁸ (Freedom to learn-Independent campus).

In addition, the third year students are involved in Community Services¹⁹. The fourth year focuses on special topic options and research methodology. In addition, students can also choose courses according to their interests and specializations, e.g. Development Planning, Monetary,

¹⁷ see <https://ie.fekon.unand.ac.id>

¹⁸ *Merdeka Belajar Kampus Merdeka* (Independent Learning Independent Campus). Based on the Ministry of Education and Culture No. 3/2020, bachelor students may fulfil their study time by undertaking programmes outside their study programme. All universities in Indonesia have to implement this programme accordingly. MBKM consists of nine activities: (a) Exchange Students; (b) Professional Work Internship; (c) Teaching Assistance in Educational units; (d) Village Development Projects; (e) Humanitarian projects; (f) Entrepreneurship Projects; (g) Independent Projects; (h) Research Projects and (i) National defence training. The study programmes may choose activities within those nine activities. Therefore, the implementation of the MBKM programme might differ from one study programme to another.

¹⁹ The Community Service Programme (KKN) is a community service course where students are placed in the community to socialise, adapt, identify problems and needs in the community. This course is a compulsory university course in that students work together in a group from different faculties. In this course students have to work with the people in the village and the local government.

International Trade, Urban and Regional, Labour and Human Resources. In the eighth semester, students will write their undergraduate thesis.

Table 7: UESP curriculum

	SEMESTER I																													
	NO	CODE	COURSE MODULE	Intended Learning Outcome									CP	ECTS		Workload		Method of Teaching	Form of Examination and Its Duration	Weight of exam related to final grade	Description	Prerequisite								
				1	2	3	4	5	6	7	8	9				Hours in Class	Hours Self Study													
FIRST YEAR	1	ECO 101	Introduction to Microeconomics	✓	✓								3	4.509	150 minutes	360 minutes	TCL (Lecture, Tutorial)	100 Minutes - Written Exam	3/146	WP		MANDATORY								
	2	ECO 102	Introduction to Macroeconomics	✓	✓								3	4.509	150 minutes	360 minutes	TCL (Lecture, Tutorial)	100 Minutes - Written Exam	3/146	WP			MANDATORY							
	3	EKA 101	Introduction to Accounting I	✓									3	4.509	150 minutes	360 minutes	TCL (Lecture, Tutorial)	100 Minutes - Written Exam	3/146	WP				MANDATORY						
	4	EKM 101	Introduction to Business	✓									3	4.509	150 minutes	360 minutes	TCL (Lecture, Tutorial)	100 Minutes - Written Exam	3/146	WP					MANDATORY					
	5	ECO 103	Logic and Ethics							✓	✓		3	4.509	150 minutes	360 minutes	TCL	100 Minutes - Written Exam	3/146	WP						MANDATORY				
	6	ECO 104	Finite Math		✓						✓		3	4.509	150 minutes	360 minutes	TCL, SCL	100 Minutes - Written Exam	3/146	WP							MANDATORY			
	7	EKU 104	Pancasila								✓		3	4.509	150 minutes	360 minutes	TCL	100 Minutes - Written Exam	3/146	WP								MANDATORY		
	8	EKU 103	Religious Studies								✓		3	4.509	150 minutes	360 minutes	TCL	100 Minutes - Written Exam	3/146	WP									MANDATORY	
	SEMESTER II														MANDATORY COURSE															
	1	ECO 151	Microeconomic Theory 1	✓	✓								3	3.509		150 minutes	360 minutes	TCL (Lecture, Tutorial)	99 Minutes - Written Exam	3/146	WP	ECO 101	MANDATORY COURSE							
	2	ECO 152	Macroeconomic Theory 1	✓	✓								3	4.509		150 minutes	360 minutes	TCL (Lecture, Tutorial)	100 Minutes - Written Exam	3/146	WP	ECO 102		MANDATORY COURSE						
3	ECO 153	Descriptive Statistics for Economics			✓	✓	✓					3	4.509	150 minutes		360 minutes	TCL, SCL: Quantitative Lab	100 Minutes - Written Exam and Practical Tasks	3/146	WP	ECO 104	MANDATORY COURSE								
4	ECO 154	Calculus for Economics		✓						✓		3	4.509	150 minutes		360 minutes	TCL (Lecture, Tutorial), SCL	100 Minutes - Written Exam	3/146	WP	ECO 104				MANDATORY COURSE					
5	EKU 102	Civic Education									✓	3	4.509	150 minutes		360 minutes	TCL	100 Minutes - Written Exam	3/146	WP						MANDATORY COURSE				
6	EKU 101	Indonesian Bahasa								✓		3	4.509	150 minutes		360 minutes	TCL	100 Minutes - Written Exam	3/146	WP							MANDATORY COURSE			
7	EKF 114	Academic Reading and English Grammar								✓	✓	2	3.006	100 minutes		240 minutes	TCL	100 Minutes - Written Exam	2/146	WP								MANDATORY COURSE		
8	EKM 103	Introduction to Management		✓								3	4.509	150 minutes		360 minutes	TCL (Lecture, Tutorial)	100 Minutes - Written Exam	3/146	WP									MANDATORY COURSE	
9	EKA 102	Introduction to Accounting II		✓								3	4.509	150 minutes		360 minutes	TCL (Lecture, Tutorial)	100 Minutes - Written Exam	3/146	WP										MANDATORY COURSE
10	ECO 155	Cooperative and Pancasila Economics				✓					✓	3	4.509	150 minutes		360 minutes	TCL	100 Minutes - Written Exam	3/146	WP										
11	ECO 156	Introduction to Law and Economics								✓		3	4.509	150 minutes	360 minutes	TCL	100 Minutes - Written Exam	3/146	WP		MANDATORY COURSE									
SEMESTER III														MANDATORY																
1	ECO 201	Microeconomic Theory 2	✓	✓								3	4.509		150 minutes	360 minutes	TCL (Lecture, Tutorial)	100 Minutes - Written Exam	3/146	WP			ECO 151	MANDATORY						
2	ECO 202	Macroeconomic Theory 2	✓	✓								3	4.509		150 minutes	360 minutes	TCL (Lecture, Tutorial)	100 Minutes - Written Exam	3/146	WP		ECO 152	MANDATORY							
3	ECO 203	Inferential Statistics for Economics			✓	✓	✓					3	4.509		150 minutes	360 minutes	TCL, SCL: Quantitative Lab	100 Minutes - Written Exam and Practical Tasks	3/146	WP		ECO 154			MANDATORY					
4	ECO 204	Introduction to Optimal Control Theory		✓						✓		3	4.509		150 minutes	360 minutes	TCL, SCL	100 Minutes - Written Exam	3/146	WP		ECO 154				MANDATORY				
5	ECO 205	Urban and Regional Economics				✓	✓					3	4.509		150 minutes	360 minutes	TCL	100 Minutes - Written Exam	3/146	WP		ECO 101					MANDATORY			
6	ECO 206	International Economics		✓	✓							3	4.509		150 minutes	360 minutes	TCL	100 Minutes - Written Exam	3/146	WP		ECO 101						MANDATORY		
7	ECO 207	Population Economics		✓	✓							3	4.509		150 minutes	360 minutes	TCL	100 Minutes - Written Exam	3/146	WP		ECO 151							MANDATORY	
8	ECO 208	Development Economics		✓		✓	✓					3	4.509	150 minutes	360 minutes	TCL	100 Minutes - Written Exam	3/146	WP	ECO 151		MANDATORY								
SEMESTER IV														MANDATORY																
1	ECO 251	Basic Econometrics			✓	✓	✓					3	4.509		150 minutes	360 minutes	TCL, SCL: Practical	100 Minutes - Written Exam	3/146	WP	ECO 203		MANDATORY							
2	ECO 252	Introduction to Game Theory		✓						✓		3	4.509		150 minutes	360 minutes	TCL, SCL	100 Minutes - Written Exam	3/146	WP	ECO 201			MANDATORY						
3	ECO 253	Money, Banking, and Financial Markets		✓	✓							3	4.509		150 minutes	360 minutes	TCL	100 Minutes - Written Exam	3/146	WP	ECO 101				MANDATORY					
4	ECO 254	Economics of Planning			✓	✓	✓					3	4.509		150 minutes	360 minutes	TCL, PBL	100 Minutes - Written Exam	3/146	WP	ECO 151					MANDATORY				
5	ECO 255	Economics of Public Sector			✓	✓						3	4.509		150 minutes	360 minutes	TCL	100 Minutes - Written Exam	3/146	WP	ECO 151						MANDATORY			
6	ECO 256	Natural Resource Economics		✓						✓	✓	3	4.509		150 minutes	360 minutes	TCL, PBL: Case-Based	100 Minutes - Written Exam	3/146	WP	ECO 101							MANDATORY		
7	ECO 257	History of Economic Thought and Comparative Systems								✓	✓	3	4.509		150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	WP	ECO 151	MANDATORY								
8	EKM 301	Entrepreneurship		✓							✓	3	4.509	150 minutes	360 minutes	TCL, SCL	100 Minutes - Written Exam	3/146	WP		MANDATORY									

THIRD YEAR	SEMESTER V																MANDATORY COURSE	MANDATORY MIN COURSE					
	NO	CODE	COURSE MODULE	Intended Learning Outcome									CP	ECTS	Workload				Method of Teaching	Form of Examination and Its Duration	Weight of exam related to final grade	Description	Prerequisite
				1	2	3	4	5	6	7	8	9			Hours in Class	Hours Self Study							
	1	ECO 301	Industrial Organization	✓				✓						3	4.509	150 minutes	360 minutes	TCL, SCL: Practical	100 Minutes - Written Exam	3/146	WP	ECO 252	
	2	EKF 115	Academic Writing and Presentation							✓	✓			2	3.006	100 minutes	240 minutes	TCL, SCL: Presentations	100 Minutes - Written Exam, Presentation	2/146	WP		
	3	EKU 302	Community Services								✓	✓		4	6.012		680 minutes	Practical Studies	Individual Report	4/146	WP		
	4	ECO 302	Microeconometrics	✓	✓	✓	✓	✓						3	4.509	150 minutes	360 minutes	TCL, SCL: Quantitative Lab	100 Minutes - Written Exam and Practical Tasks	3/146	WP	ECO 251	
	5	ECO 303	Macroeconometrics	✓	✓	✓	✓	✓						3	4.509	150 minutes	360 minutes	TCL, SCL: Quantitative Lab	100 Minutes - Written Exam and Practical Tasks	3/146	WP	ECO 251	
	6	ECO 304	Monetary Economics	✓	✓	✓								3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (M)	ECO 253	
	7	ECO 305	International Trade: Theory and Policy	✓	✓									3	4.509	150 minutes	360 minutes	TCL, SCL	100 Minutes - Written Exam	3/146	PPM (PI)	ECO 206	
	8	ECO 306	Location Theory	✓	✓	✓	✓							3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (RP)	ECO 205	
	9	ECO 307	Human Resource Economics	✓	✓	✓	✓							3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (KSDM)	ECO 207	
	10	ECO 308	Gender Economics	✓	✓	✓								3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (KSDM)	ECO 207	
	11	ECO 309	Islamic Microeconomics	✓	✓					✓				3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (EIS)	ECO 101	
	12	ECO 310	Islamic Macroeconomics	✓	✓	✓				✓				3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (EIS)	ECO 102	
	13	ECO 311	Economics of Regulation	✓	✓									3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (KD)	ECO 151	
	14	ECO 312	Economics of Crime	✓	✓									3	4.509	150 minutes	360 minutes	TCL, PBL	100 Minutes - Written Exam	3/146	PB	ECO 151	
	15	ECO 313	Government Revenue and Taxation	✓	✓	✓	✓							3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (PF)	ECO 255	
	16	ECO 314	Local and National Planning			✓	✓							3	4.509	150 minutes	360 minutes	TCL, SCL, PBL	100 Minutes - Written Exam	3/146	PPM (PPN)	ECO 254	
	17	ECO 315	Economics of Poverty and Inequality			✓	✓	✓						3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (KR)	ECO 254	
	18	ECO 316	Economics of Information and Uncertainty	✓	✓	✓								3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (KI)	ECO 201	
	19	ECO 317	Green Economics			✓	✓	✓						3	4.509	150 minutes	360 minutes	TCL, SCL: Case-Based	100 Minutes - Written Exam	3/146	PPM (EB)	ECO 256	
	20	ECO 318	Economics of Insurance and Actuarial Science	✓	✓	✓								3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 101	
	21	ECO 319	Economics of Anti-Corruption		✓						✓			3	4.509	150 minutes	360 minutes	TCL, PBL	100 Minutes - Written Exam	3/146	PB	ECO 151	
	22	ECO 320	Political Economy	✓			✓							3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 151	
	23	ECO 321	Feasibility Study and Project Evaluation	✓	✓			✓						3	4.509	150 minutes	360 minutes	TCL, PBL: Practical	100 Minutes - Written Exam and Practical Tasks	3/146	PB	ECO 101	
	24	ECO 322	Economics of Microfinance	✓										3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 101	
	25	ECO 323	Islamic Insurance and Takaful	✓							✓			3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 101	
	26	ECO 324	Economics of Social Capital	✓		✓								3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 101	
	27	ECO 325	Economics of Tourism	✓		✓								3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 101	
	28	ECO 326	Participatory Development Planning				✓	✓	✓					3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 151	
	29	ECO 327	Law and Economics							✓	✓			3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 151	
	30	ECO 328	Transportation Economics			✓	✓							3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 151	
	31	ECO 329	Machine Learning in Economics	✓						✓				3	4.509	150 minutes	360 minutes	TCL, SCL: Quantitative Lab	100 Minutes - Written Exam and Practical Tasks	3/146	PB	ECO 251	

SEMESTER VI																			
NO	CODE	COURSE MODULE	Intended Learning Outcome							CP	ECTS	Workload		Method of Teaching	Form of Examination and Its Duration	Weight of exam related to final grade	Description	Prerequisite	
			1	2	3	4	5	6	7			8	9						Hours in Class
1	ECO 351	Research Methodology			✓		✓				3	4.509	150 minutes	360 minutes	SCL, PBL	120 Minutes - Submit Research Proposal	3/146	WP	ECO 251
2	ECO 352	Central Banking	✓	✓							3	4.509	150 minutes	360 minutes	Guest Lectures, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (M)	ECO 253
3	ECO 353	International Monetary Economics	✓	✓							3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (PI)	ECO 304
4	ECO 354	Analytical Methods in Regional Economics				✓	✓		✓		3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (RP)	ECO 205
5	ECO 355	Economics of Health and Education	✓	✓							3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (KSDM)	ECO 207
6	ECO 356	Sharia Banking		✓						✓	3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (EIS)	ECO 309
7	ECO 357	Fiqh for Economic Affairs		✓						✓	3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (EIS)	ECO 309
8	ECO 358	Local Public Finance				✓	✓				3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (KD)	ECO 255
9	ECO 359	Labor Economics				✓	✓				3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (KD)	ECO 207
10	ECO 360	Government Expenditures				✓	✓				3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (PF)	ECO 255
11	ECO 361	Development Planning Techniques					✓	✓			3	4.509	150 minutes	360 minutes	TCL, PBL: Practical Studio	100 Minutes - Written Exam	3/146	PPM (PPN)	ECO 254
12	ECO 362	Institutional Economics				✓	✓				3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (PPN)	ECO 151
13	ECO 363	Economics of Resettlement			✓			✓			3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (KR)	ECO 151
14	ECO 364	Economics of Contracts and Incentives		✓						✓	3	4.509	150 minutes	360 minutes	TCL, SCL	100 Minutes - Written Exam	3/146	PPM (KI)	ECO 201
15	ECO 365	Economics of Mineral and Energy	✓	✓							3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PPM (EB)	ECO 151
16	ECO 366	Network and Digital Economics	✓	✓							3	4.509	150 minutes	360 minutes	TCL, SCL	100 Minutes - Written Exam	3/146	PB	ECO 151
17	ECO 367	Experimental and Behavioral Economics	✓						✓		3	4.509	150 minutes	360 minutes	TCL, SCL	100 Minutes - Written Exam	3/146	PB	ECO 151
18	ECO 368	Economics for Agricultural Development			✓	✓		✓			3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 151
19	ECO 369	Qualitative Research Methodology			✓	✓		✓			3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	120 Minutes - Research Proposal	3/146	PB	ECO 151
20	ECO 370	Input Output Analysis			✓		✓				3	4.509	150 minutes	360 minutes	TCL, SCL: Quantitative Lab	100 Minutes - Written Exam and Practical Tasks	3/146	PB	ECO 251
21	ECO 371	Economics of Happiness and Subjective Wellbeing	✓						✓		3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 101
22	ECO 372	Introduction to Data Science for Economists	✓		✓				✓	✓	3	4.509	150 minutes	360 minutes	TCL, SCL: Quantitative Lab	100 Minutes - Written Exam and Practical Tasks	3/146	PB	ECO 204
23	ECO 373	Introduction to Computable General Equilibrium	✓		✓				✓		3	4.509	150 minutes	360 minutes	TCL, SCL: Quantitative Lab	100 Minutes - Written Exam and Practical Tasks	3/146	PB	ECO 201
24	ECO 374	Growth Theory and Empirics	✓								3	4.509	150 minutes	360 minutes	TCL, SCL	100 Minutes - Written Exam	3/146	PB	ECO 202
25	ECO 375	Economics of State and Market	✓			✓					3	4.509	150 minutes	360 minutes	TCL, SCL	100 Minutes - Written Exam	3/146	PB	ECO 151
27	ECO 376	Innovation and creative Economics	✓	✓							3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 151
28	ECO 377	Islamic Philanthropy							✓	✓	3	4.509	150 minutes	360 minutes	TCL, SCL: Seminars	100 Minutes - Written Exam	3/146	PB	ECO 309

CHOOSE MINI SPECIALIZATION COURSE

MANDATORY

FOURTH YEAR	NO	CODE	COURSE MODULE	Intended Learning Outcome									CP	ECTS	Workload		Method of Teaching	Form of Examination and Its Duration	Weight of exam related to final grade	Description	Prerequisite		
				1	2	3	4	5	6	7	8	9			Hours in Class	Hours Self Study							
	1	ECO 401	Seminar on Indonesian Economy	✓							✓		3	4.509	150 minutes	360 minutes	SCL: Seminars	120 Minutes - Oral Exam	3/146	WP	ECO 152	MANDATORY	
	2	ECO 402	Special Topics in International Trade and Monetary Economics	✓							✓	✓	3	4.509	150 minutes	360 minutes	SCL: Seminars	120 Minutes - Oral Exam	3/146	PPM (M, PI)	ECO 206	CHOOSE MINI SPECIALIZATION COURSE	
	3	ECO 403	Special Topics in Urban and Regional Economics				✓				✓	✓	3	4.509	150 minutes	360 minutes	SCL: Seminars	121 Minutes - Oral Exam	3/146	PPM (RP)	ECO 306		
	4	ECO 404	Special Topics in Islamic Economics and Sharia Banking	✓							✓	✓	3	4.509	150 minutes	360 minutes	SCL: Seminars	122 Minutes - Oral Exam	3/146	PPM (EIS)	ECO 309		
	5	ECO 405	Special Topics in Public Sector Economics and Finance	✓							✓	✓	3	4.509	150 minutes	360 minutes	SCL: Seminars	123 Minutes - Oral Exam	3/146	PPM (KD, PF)	ECO 255		
	6	ECO 406	Special Topics in Development Economics and Planning				✓	✓			✓	✓	3	4.509	150 minutes	360 minutes	SCL: Seminars	124 Minutes - Oral Exam	3/146	PPM (PPN)	ECO 254		
	7	ECO 407	Special Topics in Human Resource and Labor Economics	✓							✓	✓	3	4.509	150 minutes	360 minutes	SCL: Seminars	125 Minutes - Oral Exam	3/146	PPM (KSDM)	ECO 207		
	8	ECO 408	Special Topics in Economics of Sustainability and Resettlement				✓	✓			✓	✓	3	4.509	150 minutes	360 minutes	SCL: Seminars	126 Minutes - Oral Exam	3/146	PPM (KR, EB)	ECO 256		
	9	ECO 409	Special Topics in Economic Theory	✓							✓		3	4.509	150 minutes	360 minutes	SCL: Seminars	127 Minutes - Oral Exam	3/146	PPM (KI DAN LAINNYA)	ECO 201		
	10	ECO 449	Independent Creativity		✓						✓	✓	3	4.509		510 minutes	Independent studies (SCL, PBL)	Individual Report	3/146	PB			
SEMESTER VIII																							
	NO	CODE	COURSE MODULE	Intended Learning Outcome										ECTS	Workload			Form of Examination and Its Duration	Weight of exam related to final grade	Description	Prerequisite		
				1	2	3	4	5	6	7	8	9	CP		Hours in Class	Hours Self Study							
	1	ECO 450	Undergraduate Thesis	✓		✓	✓				✓	✓	✓	6	9.018		1020 minutes	Independent studies (SCL, PBL)	60 Minutes - Thesis Defence	6/146	WP	ECO 351	MANDATORY COURSE
	2	ECO 451	Final Project	✓		✓	✓				✓	✓	✓	3	4.509		510 minutes	Independent studies (SCL, PBL)	Published article	3/146	WP	ECO 351	

Description:

WP: Mandatory Courses

PPM: Specialization Courses

PB: Elective Courses

CP: Credit Points

ECTS The European Credit Transfer and Accumulation System

Course

Mandatory : 39 courses = 119 CPs/179.69 ECTS

Specialization : 2 Core Courses of Specialisation + 1 Special Topics = 9 CPs/13.59 ECTS

Elective Courses : 6 Courses (PB + PPM + WP) = 18 CPs/27.180 ECTS

Minimum : 146 CPs/220.460 ECTS

Method of Teaching:

TCL : Teacher Center Learning

SCL : Student-Based Learning

PBL : Problem Based Learning

Module Groups for Specialization:

M: **Monetary** (ECO304 Monetary Economics, ECO352 Central Banking, and ECO402 Special Topics in International Trade and Monetary Economics)

PI: **International Trade** (ECO305 International Trade: Theory and Policy, ECO353 International Monetary Economics, and ECO402 Special Topics in International Trade and Monetary Economics)

RP: **Urban and Regional** (ECO306 Location Theory, ECO354 Analytical Methods in Regional Economics, and ECO403 Special Topics in Urban and Regional Economics)

KSDM **Labor and Human Resources** (ECO307 Human Resource Economics, ECO355 Economics of Health and Education, ECO407 Special Topics in Human Resource and Labor Economics)

EIS: **Islamic Economics** (ECO309 Islamic Microeconomics, ECO310 Islamic Macroeconomics, ECO356 Sharia Banking, ECO357 Fiqh for Economic Affairs, and ECO404 Special Topics in Islamic Economics and Sharia Banking)

KD: **Local Finance** (ECO311 Economics of Regulation, ECO358 Local Public Finance, and ECO405 Special Topics in Public Sector Economics and Finance)

PF: **Public Finance** (ECO313 Government Revenue and Taxation, ECO360 Government Expenditures, and ECO405 Special Topics in Public Sector Economics and Finance)

PPN: **Development Planning** (ECO314 Local and National Planning, ECO361 Development Planning Techniques, ECO362 Institutional Economics, and ECO406 Special Topics in Development Economics and Planning)

KR: **Resettlement and Inequality** (ECO315 Economics of Poverty and Inequality, ECO363 Economics of Resettlement, and ECO408 Special Topics in Economics of Sustainability and Resettlement)

KI: **Contract and Information** (ECO316 Economics of Information and Uncertainty, ECO364 Economics of Contracts and Incentives, and ECO409 Special Topics in Economic Theory)

EB: **Economic Sustainability** (ECO317 Green Economics, ECO365 Economics of Mineral and Energy, ECO408 Special Topics in Economics of Sustainability and Resettlement)

Degree and programme name

The programme name is Undergraduate Economics Study Programme (UESP) and the awarded degree is S.E. Sarjana Ekonomi (Bachelor Degree in Economics). The name of study programme and awarded degree of higher education in Indonesia is regulated by the Ministerial Decree of the Minister of Education and Culture Number 630/M/2020 and the Regulation of Minister of Research, Technology, and Higher Education Number 59 Year 2018 about Certificates and Awarded degree in higher education, and Presidential Decree Number 8 Year 2012 about Indonesian National Qualification Framework (cf. self-evaluation report p. 33).

Integration of theory and practice

The UESP develops the courses that connect between theoretical knowledge and its practical use. Among other courses, Introduction to Econometrics, Microeconometrics, Macroeconometrics and Introduction to Data Science for Economists are established in carrying research work starting from collecting data, computer simulations, analysing, writing the reports, and communicating empirical finding to the public. The UESP has also designed practical classes that apply various methods, e.g. the course Special Topic with seminars in dialog mode, presenting and discussions. Furthermore, the UESP encourages students to get experiences from internship as part of participating in Merdeka Belajar-Kampus Merdeka (Freedom to learn-Independent campus) in any legal institutions and industries in order to bring the gap between theoretical and practical application (cf. self-evaluation report p. 35).

Interdisciplinary thinking

The University explains that interdisciplinary thinking is one of the important aspects of the UESP's objective that purposes to build critical thinking, self-efficacy, self-confidence, creativity, and problem-solving. Variations of interdisciplinary courses are proposed in the UESP in order to develop the learning experience of students admitting for interdisciplinary thinking. The examples are Economics of Planning, Green Economics, Political Economy, Laws and Economics, Introduction to Data Science for Economists, and Undergraduate Thesis. The field is derived from sciences such as Political Sciences, environmental sciences, laws, mathematics, statistics, and computer science (cf. self-evaluation report p. 37).

Ethical aspects

The UESP designs the chance to learn and to work with people from a diverse of cultural and ethical issues. To take these considerations, the UESP offers courses for ethical issues e.g. course Logic and Economic Ethics, Religious Studies, Cooperative and Pancasila Economics, and Introduction to Laws and Economics.

Methods and scientific practice

The acquisition of methodological competencies is the fundamental purpose of the compulsory module Econometrics and Research Methodology in the UESP, which teaches various essential methods of economic research as a predominant tool of conducting research. The module Research Methodology teaches methodological competencies in qualitative and quantitative research. After finishing the module students are able to formulate a research proposal under appropriate methods and quality. That means students are able to organise and handle literature

search, research projects, and design and evaluate interventions and policies. In addition, the UESP encourages students to get involved in a research-oriented work lead by faculty members or by the UESP's research institution known as the Centre for Finance and Development Studies (PSKP) (see- self-evaluation report p. 40).

Undergraduate Accounting Study Programme (UASP)

The qualification objectives of UASP are implemented in the curriculum by dividing the courses into compulsory and electives ones. The compulsory modules consist of core accounting subjects and supplementary ones. Furthermore, core accounting subjects are also differentiated into three levels: introduction, intermediate and advanced ones.

Students are also taught governmental accounting, taxation, and auditing. These courses build competence of students to be able to prepare, audit and analyse financial statements and other financial and non-financial reports and to fulfil tax obligations for profit and non-profit organisation. The modules consistently reflect the strategic orientation of the study programme and therefore, UASP offers some elective courses that enhance the graduates' employability at the global job market such as International Financial Accounting, International Taxation, and International Financial Management. Electives courses also enable students to work where they want such as forensic audit and IT audit.

Optional electives enable students to acquire additional competencies and skills such as sustainability accounting course allow students to gain competencies in ethics and environmental or sharia accounting that allows students to acquire competences and skills needed to work at Islamic Financial Institutions (IFIs).

Table 8: UASP curriculum

Course Code	Course Name	Credit units per Semester								Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study			
M1	Module 1 : Semester 1	30.2								266.68	640			
ACC61101	Introduction to Accounting	4.53								40	96	L, T	Exam Paper, 100	60%
MNJ61101	Introduction to Business	4.53								40	96	L	Exam Paper, 100	60%
ACC61103	Introduction to Taxation	4.53								40	96	L	Exam Paper, 100	60%
ECO60103	Introduction to Economics	4.53								40	96	L	Exam Paper, 100	60%
MWU60103	Civics Education	3.02								26.67	64	L	Exam Paper, 100	60%
FEB60101	Grammar and Academic Writing	3.02								26.67	64	L	Exam Paper, 100	60%
ACC61105	Information Technology and Database Design	3.02								26.67	64	L	Exam Paper, 100	60%
MWU60102	Pancasila	3.02								26.67	64	L	Exam Paper, 100	60%
2nd Semester														
M2	Module 2 : Semester 2		31.71							280.01	672			
MNJ62101	Introduction to Management		4.53							40	96	L	Exam Paper, 100	60%
MNJ61105	Math for Business Finance		4.53							40	96	L	Exam Paper, 100	60%
ACC 62103	Taxation		4.53							40	96	L	Exam Paper, 100	60%
FEB60102	Introduction to Business Law		3.02							26.67	64	L	Exam Paper, 100	60%
ACC 62101	Intermediate Financial Accounting I		4.53							40	96	L, T	Exam Paper, 100	60%
ACC 62102	Cost Accounting		4.53							40	96	L, T	Project Report	60%
MWU60104	Bahasa		3.02							26.67	64	L	Exam Paper, 100	60%
MWU60101	Religion		3.02							26.67	64	L	Exam Paper, 100	60%

3rd Semester

M3	Module 3 : Semester 3									306.67	736			
ACC 61104	State and Regional Finance			4.53						40	96	L	Exam Paper, 100	60%
MNJ61107	Financial Management I			4.53						40	96	L	Exam Paper, 100	60%
MNJ61111	Operational Management			4.53						40	96	L	Exam Paper, 100	60%
ACC 61105	Intermediate Financial Accounting II			4.53						40	96	L, T	Exam Paper, 100	60%
ACC 61107	Management Accounting			4.53						40	96	L	Exam Paper, 100	60%
ACC 61101	Auditing I			4.53						40	96	L	Exam Paper, 100	60%
ACC 61106	Accounting Information System			4.53						40	96	L	Exam Paper, 100	60%
ACC 61106	Risk Management			3.02						26.67	64	L	Exam Paper, 100	60%

4th Semester

M4	Module 4 : Semester 4									320	768			
ACC 62103	Governmental Accounting			4.53						40	96	L	Exam Paper, 100	60%
ACC 62104	Analysis and System Design			4.53						40	96	L	Exam Paper, 100	60%
MNJ62204	Contemporary Corporate Budgeting			4.53						40	96	L	Exam Paper, 100	60%
MNJ62110	Financial Management II			4.53						40	96	L	Exam Paper, 100	60%
MNJ62109	Multivariate Statistics			4.53						40	96	L	Exam Paper, 100	60%
ACC 62206	Intermediate Financial Accounting III			4.53						40	96	L, T	Exam Paper, 100	60%
ACC 62107	Auditing II			4.53						40	96	L	Exam Paper, 100	60%
ACC 62201	Advanced Taxation (Elective 1)			4.53						40	96	L	Exam Paper, 100	60%
ACC 62202	Sharia Accounting (Elective 2)			4.53						40	96	L	Exam Paper, 100	60%

5th Semester

M5	Module 5 : Semester 5									320	768			
ACC 61102	Advanced Financial Accounting I			4.53						40	96	L	Exam Paper, 100	60%
ACC61208	Advanced Management Accounting			4.53						40	96	L	Exam Paper, 100	60%
ACC 61105	Tax Accounting			4.53						40	96	L	Exam Paper, 100	60%
MNJ61301	Portfolio Theory and Investment Analysis (Elective)			4.53						40	96	L	Exam Paper, 100	60%
MNJ61109	Marketing Management (Elective 3)			4.53						40	96	L	Exam Paper, 100	60%
FEB60301	Research Methodology			4.53						40	96	L	Submit Research Proposal	60%
MNJ60101	Strategic Management			4.53						40	96	L	Exam Paper, 100	60%
AND60102	Entrepreneurship			4.53						40	96	L	Exam Paper, 100	60%

6th Semester

M6	Module 6 : Semester 6									33.22	293.33	704		
ACC 62106	Akuntansi Keuangan Lanjutan II/ Advanced Financial Accounting II			4.53						40	96	L	Exam Paper, 100	60%
ACC 62108	Management Control System			4.53						40	96	L	Exam Paper, 100	60%
AND60101	Community Service			6.04						53.33	128	P	Report	60%
ACC 62101	Accounting Theory			4.53						40	96	L	Exam Paper, 100	60%
ACC 62107	Corporate Governance			4.53						40	96	L	Exam Paper, 100	60%
ACC 62206	Internal Auditing (Elective 4)			4.53						40	96	L	Exam Paper, 100	60%
ACC 62207	State Financial Auditing (Elective 5)			4.53						40	96	L	Exam Paper, 100	60%
ACC 62208	Sustainability Accounting (Elective 6)			4.53						40	96	L	Exam Paper, 100	60%
MNJ62108	Management Information System (Elective 7)			4.53						40	96	L	Exam Paper, 100	60%
MNJ62202	International Finance Management (Elective 8)			4.53						40	96	L	Exam Paper, 100	60%

7th Semester

M7	Module 7 : Semester 7								18.12		160	384			
FEB60401	Undergraduate Thesis								9.06		80	192	P	Thesis Defence, 60	60%
ACC 61212	International Taxation (Elective 10)								4.53		40	96	L	Exam Paper, 100	60%
ACC 61213	Information System Audit (Elective)								4.53		40	96	L	Exam Paper, 100	60%
ACC 61214	Seminar on Financial Information Analysis (Elective)								4.53		40	96	S	Paper	60%
ACC 61215	Feasibility Studies (Elective 11)								4.53		40	96	L	Exam Paper, 100	60%
ACC 61211	Big Data Analysis (Elective 9)								4.53		40	96	L	Exam Paper, 100	60%
FEB60402	Internship (Elective 12)								4.53		40	96	P	Report	60%

8th Semester

M8	Module 8 : Semester 8								4.53	40	96				
ACC 62217	Fraud Audit (Elective 13)								4.53	40	96	L	Exam Paper, 100	60%	
ACC 62218	International Accounting (Elective 14)								4.53	40	96	L	Exam Paper, 100	60%	
ACC 62219	Seminar on Tax Management (Elective 15)								4.53	40	96	S	Paper	60%	
ACC 62220	Accounting Programming (Elective 16)								4.53	40	96	L, P	Exam Paper, 100	60%	

total			30.2	31.71	34.73	36.24	36.24	33.22	18.12	4.53	1986.69	4768			
--------------	--	--	------	-------	-------	-------	-------	-------	-------	------	---------	------	--	--	--

L: Lecture
 S: Seminar
 T: Tutorial
 ...

Notes:

Electives Offered: 48 SKS (72.48 ECTS)
 Elective Course Should be Taken: 21 SKS (31.71 ECTS)

Degree and programme name

The programme was named Undergraduate Accounting Study Programme (UASP) and graduation certificate is titled 'S. Ak' as regulated in the Minister Higher Education Regulation Number 257/M/KPT/2017 on Name of Study Programs at Higher Education Institutions. The degree and programme name correspond to the contents of the curriculum and the programme objectives that include: (1) Excel in analytical and technological skills related to accounting, Auditing, Finance, Taxation and Information System, within contemporary issues and global outlooks (2) Demonstrate high-level of professionalism, communication skills, ethical and social responsibility awareness, and engage in life-long learning, and (3) Pursue Advanced degree and/or certification for a career in accounting and related fields. The UASP therefore, prepares students with technical expertise, experiences, critical and creative thinking skills, and communication skills with high integrity. Courses such as financial accounting, cost accounting, management accounting, auditing, taxation and information system support the achievement of the first programme objective. Hence, courses such as sustainability accounting, auditing and most of the courses in the curriculum help achieve second programme objective (see self-evaluation report pp.33-34).

Integration of theory and practice

Theoretical and practical contents are linked in the programme through the adoption of Project-Based Learning (PBL) for certain courses such as Cost Accounting. By the end of the semester, students are required to work on a project – calculating cost of production of a chosen company. In doing this project, students need to apply theories learnt throughout semester. Similarly, for auditing courses, students are given cases studies where students can apply audit procedures taught to them. Other courses such as auditing and taxation also involve practical aspects in it. UASP provides tutorial classes for core accounting subjects (i.e. introduction to accounting, financial accounting 1&2, management accounting, taxation, cost accounting and financial management). Moreover, the involvement of practitioners to deliver some courses, internship in industries and the Merdeka Belajar-Kampus Merdeka (Freedom to learn-Independent campus) programme also help integration of theory and practice.

Interdisciplinary thinking

The UASP students are qualified for interdisciplinary thinking. This is evidenced by the fact that the curriculum should accommodate three levels of obligatory courses: University levels such as the five basic principles, entrepreneurship, and community services, faculty levels such as introduction to macro and micro economics, introduction to business, and programme level. The room for interdisciplinary thinking development is even opened wider currently with the newly implemented policy known as Merdeka Belajar Kampus Merdeka (MBKM) – Freedom to Learn and Independent Campus - where students are allowed to take courses in other faculties or even other campuses. Students can take advantages of some programmes such as cross enrolment (e.g. enrolling at supply chain module in industrial engineering), credit earning programme (e.g. taking up to four modules equivalent to 18.2 sks credits at other universities in country or overseas), internship (e.g. students can do internship up to six months in a particular company), and community services program as regulated in Rector Regulation²⁰.

²⁰ Number 14 of 2020, part 3, verse 35.

Ethical aspects

The Accounting profession has ethics and standard values that all accountants should follow (e.g. honesty, integrity and commitment). Ethical aspects are communicated in the study programme. Students are also taught Andalusian Character which has involved fundamental values such as honesty, integrity and these values are embedded in every course taught (see self-evaluation report p.39).

Methods and scientific practice

Students acquire methodological skills and become competent in scientific work by taking a course on research methods in the sixth semester and are required to prepare a final thesis that meets the standards set by the degree programme. In the Research Method module, students learn how to identify problem areas, formulate research questions, choose suitable methods to collect data and analyse data, present the result and write references correctly. At the end of the semester, students should produce a research proposal that can be used for their thesis. The topic for the thesis can be changed, depending on the agreement between student and the supervisor. Students then need to present the result of their thesis in a seminar attended by other students and appointed reviewer. The reviewer will use a rubric to assess the quality of the thesis. Students are also given other modules to support the research work such as Multivariate Statistics and Academic Writing.

Undergraduate Management Study Programme (UMSP)

The UMSP has designed its curriculum to achieve the programme's educational objectives and strategic vision. The UMSP Educational Objectives (EO) are developed from the programme's strategic vision and aspiration of the internal and external stakeholders including lecturers, students, alumni, and industry. Then, Intended Learning Outcomes (ILO) is established to achieve the EO and further developed into becoming UMSP curriculum.

Generally, the education process in UMSP uses the Outcome-Based Education (OBE) approach. The courses in the UMSP curriculum are purposed to build the student's skills and competencies in management fields. The modules consist of compulsory and elective courses. Compulsory courses provide students with skills and competencies in management fields. Several elective courses will increase students' skills and competencies in specific management functional areas including finance, marketing, human resources, strategic management, and entrepreneurship, the courses are selected based on student's interests. The rest are selected to enhance and expand student skills and competencies in the management field. Besides, the University also provides several programmes that will enhance graduate's employability in the job market, like an internship (e.g. state-owned enterprises, multinational companies, and government institutions), community service, or entrepreneurship projects.

Table 9: UMSP curriculum

1st Semester

Course Code	Course Name	Credit units per Semester (ects)								Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study			
M1	Module 1 : Semester 1	36.2								320	768			
MNJ61101	Pengantar Bisnis / <i>Introduction to Business</i>	4.53								40	96	L	Exam Paper, 120 Min	60%
MNJ61102	Pengantar Ekonomi / <i>Introduction to Economics</i>	4.53								40	96	L	Exam Paper, 120 Min	60%
MWU60103	Pendidikan Kewarganegaraan/ <i>Civic Education</i>	3.02								26.67	64	L	Exam Paper, 120 Min	60%
MWU60101	Agama / <i>Religion</i>	3.02								26.67	64	L	Exam Paper, 120 Min	60%
MNJ61103	Pengantar Akuntansi / <i>Introduction to Accounting</i>	6.04								53.33	128	L	Exam Paper, 120 Min	60%
MNJ61104	Komunikasi Bisnis / <i>Business Communication</i>	4.53								40	96	CM	Exam Paper, 120 Min	60%
MNJ61105	Matematika Bisnis / <i>Mathematics for Business</i>	4.53								40	96	L	Exam Paper, 120 Min	60%
MWU60104	Bahasa Indonesia / Bahasa	3.02								26.67	64	L	Exam Paper, 120 Min	60%
MNJ61106	<i>English for Academics</i>	3.02								26.67	64	L	Exam Paper, 120 Min	60%

2nd Semester

M2	Module 2 : Semester 2		36.2							320	768			
MWU60102	Pancasila		3.02							26.67	64	L	Exam Paper, 120 Min	60%
MNJ62102	<i>Spreadsheet Analytics</i>		4.53							40	96	L ; P	Exam Paper, 120 Min	60%
MNJ62101	Pengantar Manajemen / <i>Introduction to Management</i>		4.53							40	96	L	Exam Paper, 120 Min	60%
MNJ62103	Ekonomi Manajerial / <i>Managerial Economics</i>		4.53							40	96	L	Exam Paper, 120 Min	60%
MNJ62104	Analisis Optimasi / <i>Optimization Analysis</i>		4.53							40	96	CM	Exam Paper, 120 Min	60%

MNJ62105	Perilaku Organisasi / <i>Organizational Behavior</i>	4.53							40	96	CM	Exam Paper, 120 Min	60%
MNJ62106	Etika Bisnis / <i>Business Ethics</i>	3.02							26.67	64	L	Exam Paper, 120 Min	60%
MNJ62107	Hukum Bisnis / <i>Business Law</i>	3.02							26.67	64	L ; P	Exam Paper, 120 Min	60%
MNJ62108	Sistem Informasi Manajemen / <i>Management Information Systems</i>	4.53							40	96	L	Exam Paper, 120 Min	60%

3rd Semester

M3	Module 3 : Semester 3			36.2					320	768			
AND60102	Kewirausahaan / <i>Entrepreneurship</i>			4.53					40	96	PJBL	Project report	60%
MNJ61107	Manajemen Keuangan I / <i>Financial Management I</i>			4.53					40	96	CM	Exam Paper, 120 Min	60%
MNJ61108	Bisnis Digital / <i>Digital Business</i>			4.53					40	96	L	Exam Paper, 120 Min	60%
MNJ61109	Manajemen Pemasaran / <i>Marketing Management</i>			4.53					40	96	CM	Exam Paper, 120 Min	60%
MNJ61110	Akuntansi Manajemen / <i>Accounting Management</i>			4.53					40	96	L	Exam Paper, 120 Min	60%
MNJ61111	Manajemen Operasional / <i>Operations Management</i>			4.53					40	96	CM	Exam Paper, 120 Min	60%
MNJ61112	Manajemen Sumberdaya Manusia (SDM) / <i>Human Resource Management (HRM)</i>			4.53					40	96	CM	Exam Paper, 120 Min	60%
MNJ61113	<i>Business Analytics</i>			4.53					40	96	L ; P	Exam Paper, 120 Min	60%

4th Semester

M4	Module 4 : Semester 4			31.7					280	672			
MNJ62109	Statistik Multivariat / <i>Multivariate Statistics</i>			4.53					40	96	L	Exam Paper, 120 Min	60%
MNJ62110	Manajemen Keuangan II / <i>Financial Management II</i>			4.53					40	96	L	Exam Paper, 120 Min	60%
MNJ62111	Perilaku Konsumen / <i>Consumer Behavior</i>			4.53					40	96	CM	Exam Paper, 120 Min	60%
MNJ62112	Kepemimpinan / <i>Leadership</i>			4.53					40	96	CM	Exam Paper, 120 Min	60%
MNJ62113	Bisnis Internasional / <i>International Business</i>			4.53					40	96	L	Exam Paper, 120 Min	60%
MNJ62114	Studi Kelayakan Bisnis / <i>Feasibility Study</i>			4.53					40	96	PJBL	Project report	60%
MNJ62115	Simulasi Bisnis / <i>Business Simulation</i>			4.53					40	96	PJBL	Project report	60%

5th Semester

M5	Module 5 : Semester 5					22.7			200	480			
MNJ60101	Manajemen Stratejik / <i>Strategic Management</i>					4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ60102	Metode Penelitian / <i>Research Method</i>					4.53			40	96	PJBL	Project report	60%
	Elective Course 1					4.53			40	96			
	Elective Course 2					4.53			40	96			
	Elective Course 3					4.53			40	96			
List of Elective Course													
MNJ60201	Manajemen Investasi / <i>Investment Management</i>					4.53			40	96	PJBL	Project report	60%
MNJ60202	Pemasaran Jasa / <i>Service Marketing</i>					4.53			40	96	CM	Exam Paper, 120 Min	60%
MNJ60203	Daya Saing Organisasi / <i>Organizational Competitiveness</i>					4.53			40	96	CM	Exam Paper, 120 Min	60%
MNJ60204	Manajemen Teknologi dan Inovasi / <i>Technology and Innovation Management</i>					4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ60205	Pelatihan dan Pengembangan SDM / <i>HRM Training and Development</i>					4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ61201	Manajemen Risiko / <i>Risk Management</i>					4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ61202	Ekonometrika Keuangan / <i>Financial Econometrics</i>					4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ61203	Manajemen Ritel / <i>Retail Management</i>					4.53			40	96	CM	Exam Paper, 120 Min	60%
MNJ61204	Budaya Perusahaan / <i>Corporate Culture</i>					4.53			40	96	CM	Exam Paper, 120 Min	60%
MNJ61205	Analisis Lingkungan Usaha / <i>Business Environment Analysis</i>					4.53			40	96	L	Exam Paper, 120 Min	60%

6th Semester

M6	Module 6 : Semester 6					19.6			160	384			
AND60101	Kuliah Kerja Nyata (KKN) / <i>Community Service</i>					6.04			40	96	P	Report	60%
	Elective Course 1					4.53			40	96			
	Elective Course 2					4.53			40	96			
	Elective Course 3					4.53			40	96			
List of Elective Course													
MNJ60201	Manajemen Investasi / <i>Investment Management</i>					4.53			40	96	PJBL	Project report	60%

MNJ60202	Pemasaran Jasa / <i>Service Marketing</i>						4.53			40	96	CM	Exam Paper, 120 Min	60%
MNJ60203	Daya Saing Organisasi / <i>Organizational Competitiveness</i>						4.53			40	96	CM	Exam Paper, 120 Min	60%
MNJ60204	Manajemen Teknologi dan Inovasi / <i>Technology and Innovation Management</i>						4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ60205	Pelatihan dan Pengembangan SDM / <i>HRM Training and Development</i>						4.53			40	96	S	Exam Paper, 120 Min	60%
MNJ60211	Seminar Manajemen Keuangan / <i>Seminar on Financial Management</i>						4.53			40	96	S	Paper	60%
MNJ60212	Seminar Manajemen Pemasaran / <i>Seminar on Marketing Management</i>						4.53			40	96	S	Paper	60%
MNJ60213	Seminar Manajemen Strategik / <i>Seminar on Strategic Management</i>						4.53			40	96	S	Paper	60%
MNJ60214	Seminar Kewirausahaan / <i>Seminar on Entrepreneurship</i>						4.53			40	96	S	Paper	60%
MNJ60210	Seminar Manajemen SDM / <i>Seminar on HRM</i>						4.53			40	96	S	Paper	60%
MNJ62202	Manajemen Keuangan Internasional / <i>International Financial Management</i>						4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ62203	Manajemen Keuangan Syariah / <i>Islamic Financial Management</i>						4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ62204	Manajemen Perbankan dan Lembaga Keuangan / <i>Banking and Financial Institution Management</i>						4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ62205	Pemasaran Pariwisata dan Hospitaliti / <i>Tourism and Hospitality Marketing</i>						4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ62206	Riset Pemasaran / <i>Marketing Research</i>						4.53			40	96	PJBL	Project report	60%
MNJ62207	MSDM Internasional / <i>International HRM</i>						4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ62208	Bisnis dan Industri Kreatif / <i>Business and Creative Industry</i>						4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ62209	Kepemimpinan Strategik / <i>Strategic Leadership</i>						4.53			40	96	L	Exam Paper, 120 Min	60%
MNJ62210	Merger dan Akuisisi / <i>Merger and Acquisitions</i>						4.53			40	96	L	Exam Paper, 120 Min	60%

7th Semester

M7	Module 7 : Semester 7						13.6		120	288			
	Elective Course 1						4.53		40	96			
	Elective Course 2						4.53		40	96			
	Elective Course 3						4.53		40	96			
List of Elective Course													
MNJ60201	Manajemen Investasi / <i>Investment Management</i>						4.53		40	96	PjBL	Project report	60%
MNJ60202	Pemasaran Jasa / <i>Service Marketing</i>						4.53		40	96	CM	Exam Paper, 120 Min	60%
MNJ60203	Daya Saing Organisasi / <i>Organizational Competitiveness</i>						4.53		40	96	CM	Exam Paper, 120 Min	60%
MNJ60204	Manajemen Teknologi dan Inovasi / <i>Technology and Innovation Management</i>						4.53		40	96	L	Exam Paper, 120 Min	60%
MNJ60205	Pelatihan dan Pengembangan SDM / <i>HRM Training and Development</i>						4.53		40	96	L	Exam Paper, 120 Min	60%
MNJ60211	Seminar Manajemen Keuangan / <i>Seminar on Financial Management</i>						4.53		40	96	S	Paper	60%
MNJ60212	Seminar Manajemen Pemasaran / <i>Seminar on Marketing Management</i>						4.53		40	96	S	Paper	60%
MNJ60213	Seminar Manajemen Strategik / <i>Seminar on Strategic Management</i>						4.53		40	96	S	Paper	60%
MNJ60214	Seminar Kewirausahaan / <i>Seminar on Entrepreneurship</i>						4.53		40	96	S	Paper	60%
MNJ60210	Seminar Manajemen SDM / <i>Seminar on HRM</i>						4.53		40	96	S	Paper	60%
MNJ61206	Analisis Informasi Keuangan / <i>Financial Information Analysis</i>						4.53		40	96	L	Exam Paper, 120 Min	60%
MNJ61207	Pemasaran Berkelanjutan / <i>Sustainable Marketing</i>						4.53		40	96	L	Exam Paper, 120 Min	60%
MNJ61208	Audit Sumberdaya Manusia / <i>Human Resource Audit</i>						4.53		40	96	L	Exam Paper, 120 Min	60%
MNJ61209	Praktik Kewirausahaan / <i>Practice on Entrepreneurship</i>						4.53		40	96	PjBL	Project report	60%
MNJ61210	Corporate Governance dan transformasi organisasi / <i>Corporate Governance and</i>						4.53		40	96	L	Exam Paper, 120 Min	60%

8th Semester

M8	Module 8 : Semester 8								22.7	200	480			
MNJ60103	Tugas Akhir / Thesis								9.06	80	192	P	Report	60%
	Elective Course 1								4.53	40	96			
	Elective Course 2								4.53	40	96			
	Elective Course 3								4.53	40	96			
List of Elective Course														
MNJ60201	Manajemen Investasi / Investment Management								4.53	40	96	PjBL	Project report	60%
MNJ60202	Pemasaran Jasa / Service Marketing								4.53	40	96	CM	Exam Paper, 120 Min	60%
MNJ60203	Daya Saing Organisasi / Organizational Competitiveness								4.53	40	96	CM	Exam Paper, 120 Min	60%
MNJ60204	Manajemen Teknologi dan Inovasi / Technology and Innovation Management								4.53	40	96	L	Exam Paper, 120 Min	60%
MNJ60205	Pelatihan dan Pengembangan SDM / HRM Training and Development								4.53	40	96	L	Exam Paper, 120 Min	60%
MNJ60211	Seminar Manajemen Keuangan / Seminar on Financial Management								4.53	40	96	S	Paper	60%
MNJ60212	Seminar Manajemen Pemasaran / Seminar on Marketing Management								4.53	40	96	S	Paper	60%
MNJ60213	Seminar Manajemen Strategik / Seminar on Strategic Management								4.53	40	96	S	Paper	60%
MNJ60214	Seminar Kewirausahaan / Seminar on Entrepreneurship								4.53	40	96	S	Paper	60%
MNJ60210	Seminar Manajemen SDM / Seminar on HRM								4.53	40	96	S	Paper	60%

total	36	36	36	32	23	20	14	23	1920	3840	219
--------------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-------------	-------------	------------

- L:** Lecture
S: Seminar
P: Practice
CM: Case-based Method
PjBL: Project-based Learning

Degree and programme name

The programme name is Undergraduate Management Study Program (UMSP), and the awarded degree is “Sarjana Manajemen” abbreviated with “S.M” or known as Bachelor of Management. Both the programme name and awarded degree originates from the study programme objectives that refer to the Indonesian Qualification Framework (Presidential Decree no.8/2012)²¹. The programme name and awarded degree also follow the consensus in the Association of Faculty of Economics and Business of Indonesia (see- self-evaluation report p.34).

Integration of theory and practice

The integration of theory and practice in the UMSP focuses on how the ILO can be achieved through practice. The UMSP designing courses cover the combination of recent theories and practical issues in management. Several courses have adopted case-based learning and project-based learning, for example, modules of The Feasibility Study, Entrepreneurship, Investment Management, and Strategic Management.

The community service also becomes the means to ensure the integration of the theory and practice by students’ direct involvement in community activities. The students can contribute to society based on their competencies and skills. In the community service activities, the students are required to design and execute programmes related to their fields. The students can join with an internship programme to link them with various companies or government institutions in which they can integrate the theory into practice.

Interdisciplinary thinking

The University explains that management is a complex field that demands consideration of broad aspects in every activity - decision making, for instance - thus interdisciplinary thinking is needed. Therefore, in UMSP, the curriculum embraces interdisciplinary thinking to achieve educational objectives and prepare the students to play a role in the various occupational fields. Further, interdisciplinary thinking is embedded in the curriculum through compulsory and elective courses. In the early year, students are provided with courses from interdisciplinary fields that build students interdisciplinary thinking, included Accounting, Economics, Math and Statistics, Information Technology, Law and Ethics, and Communication and Language.

The courses will support the interdisciplinary thinking that is required in functional management areas like Financial Management, Human Resources Management, Marketing Management, and Operations Management. Finally, it will be applied in advanced courses like Strategic Management, Feasibility Study, Business Simulation, and various elective courses. The students are also allowed to take the elective courses outside the study programme through cross-enrolment programme and develop their interdisciplinary thinking.

²¹ It is also following the regulation of the Indonesian Ministry of Education, Culture, Research and Technology including (a) The Regulation of Ministry of Education, Culture, Research and Technology No.33/2018 about study programme nomenclature in higher education, (b) Ministry of Education, Culture, Research and Technology Decree No.57/M/KPT/2019 about study programme name in higher education. Also, (c) The Regulation of Ministry of Education, Culture, Research and Technology No.59/2018 about Certificates and Awarded degree in higher education.

Ethical aspects

UMSP strongly promotes ethical issues in every aspect including in daily activities and educational process. In educational process, the ethical aspects are clearly stated starting from EOs, ILOs and in course description of each course. The curriculum offers several courses that communicate ethical issues directly and indirectly, such as Business Ethics, Business Law, Corporate Governance and Organizational Transformation, and Sustainable Marketing.

Methods and scientific practice

UMSP provides several compulsory courses that provide knowledge and skills to conduct scientific work. The courses will develop students' ability to design and conduct scientific work, including Multivariate Statistics, Research Method, and Seminar. The modules will prepare the student's competence and scientific knowledge. In the end, it will be applied in a scientific project called Thesis, which is compulsory. Every student will be supervised by one lecturer which has specific expertise regarding the student's research topic.

The final thesis result is determined from several points: Comprehensive exam, the Thesis Result Seminar, and Supervisory Process. The comprehensive exam is a written test that purposed to evaluate the overall knowledge regarding the management field. The students are allowed to proceed to Thesis Result Seminar if they pass the Comprehensive exam and thesis anti plagiarism check.

Master of Accounting Study Programme (MASP)

The MASP has designed its curriculum based on its relevance to the objectives, scope and depth of the material. Programme qualifications are implemented in the curriculum by dividing the courses into compulsory subjects and elective courses. In addition, the study programme also provides three specializations, namely financial accounting, management accounting and government accounting. Financial accounting specialization places more emphasis on financial accounting, investment and portfolio management, advanced auditing, and auditing of information systems. Management accounting focuses more on management accounting, strategic management, behavioural accounting, including auditing of information systems. Meanwhile, Government accounting places more emphasis on strategic management and management control, state treasury systems, governance, and state financial audits. For elective courses, it is possible to open with the aim of students gaining additional competencies and skills such as forensic accounting courses, advanced taxation, legal aspects of state/regional finance, with the aim of enabling students to work where they want such as forensic auditing, and in government.

In addition, each student will also be equipped with knowledge of accounting theory and practice, analysis of financial reports and information, organisational behaviour and business ethics as well as research methodologies and multivariate statistics which will be the basis for thesis writing.

Table 10: MASP curriculum

1st Semester

Course Code	Course Name	Credit units per Semester								Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study			
EKA 363	Accounting Theory and Practice	3								40	96	lecture course, class discussion, presentations,	essay exam, 100 minutes	midterm exam = 25%, final exams = 25%
EKA 613	Research methodology	3								40	96	lecture course, class discussion, presentations,	essay exam, 100 minutes	midterm exam = 30%, final exams = 30%
EKA 712	Business and Professional ethics	3								40	96	lecture course, presentation, review articles	essay exam, 100 minutes	midterm exam = 20%, final exams = 20%
EKA 724	Seminar on analysis of financial reports and information	3								40	96	lecture course, class discussion, presentations,	essay exam, 100 minutes	midterm exam = 20%, final exams = 20%

2nd Semester

EKA 521	Financial Management and capital markets*		3							40	96	presentation, class discussion, case	essay exam, 100 minutes, case matter	midterm exam = 25%, final exams = 35%
EKA 519	Multivariate analysis*		3							40	96	lecture course, class discussion, presentations,	essay exam, 100 minutes	midterm exam = 30%, final exams = 40%
EKA 641	Accounting and Management information system*		3							40	96	presentation, class discussion, research	essay exam, 100 minutes	midterm exam = 20%, final exams = 20%
EKA 741	Financial accounting seminar*		3							40	96	lecture course, class discussion	essay exam, 100 minutes	
EKA 714	Strategic Management accounting**		3							40	96	lecture course, class discussion	essay exam, 100 minutes	midterm exam = 30%, final exams = 30%
EKA 713	Behavioral accounting**		3							40	96	lecture course, class discussion, presentations,	essay exam, 100 minutes	midterm exam = 30%, final exams = 30%
EKA 523	Public Sector management control**		3							40	96	lecture course, class discussion	essay exam, 100 minutes	midterm exam = 30%, final exams = 30%
EKA 522	State treasury system ***		3							40	96	seminar	essay exam, 100 minutes	midterm exam = 25%, final exams = 25%
EKA 517	Governance and State financial management system***		3							40	96	lecture course, group/class discussion	essay exam, 100 minutes	midterm exam = 30%, final exams = 40%

3rd Semester

EKA 611	Advanced state finance audit***				3						40	96	class discussion, presentations	essay exam	midterm exam = 20%, final exams = 30%
EKA 404	Information system audits				3						40	96	presentation, class discussion	essay exam, 100 minutes	midterm exam = 20%, final exams = 25%
EKA 529	Advanced government accounting system***				3						40	96	presentation, class discussion	essay exam, 100 minutes	midterm exam = 35%, final exams = 45%
EKA 632	Investment analysis and portfolio management*				3						40	96	presentation, class discussion	essay exam, 100 minutes	midterm exam = 25%, final exams = 35%
EKA 710	Management accounting seminar**				3						40	96			
EKA 713	Accounting and management information systems**				3						40	96	presentation, class discussion, research	essay exam, 100 minutes	midterm exam = 20%, final exams = 20%
EKA 732	Advanced Auditing*				3						40	96	presentation, class discussion	essay exam, 100 minutes	midterm exam = 25%, final exams = 25%
EKA 746	Public sector strategic management***														
EKA 748	Organizational behavior and change management				3						40	96	presentation, class discussion, case	essay exam, 100 minutes	midterm exam = 20%, final exams = 30%

4th Semester

EKA 622	Research proposal seminar				2						26	64			
EKA 663	Thesis				6						80	192			

*courses for financial accounting concentration (students' option)

** courses for management accounting concentration (students' option)

*** courses on governmental accounting concentration (students' option)

total															
--------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

L: Lecture

S: Seminar

T: Tutorial

Master of Accounting Study Programme (MASP) awarded the degree of MSi (Magister of Science). The title and name of the programme are in accordance with the curriculum content and programme objectives which include: (1) Demonstrate advanced knowledge and understanding of concepts, theories, standards, and practices in financial accounting, management accounting, and public sector accounting (2) Demonstrate the ability to solve the accounting problems that require analysis of the multiple functional areas of the accounting function (3) Demonstrate the ability to conduct and published a research in the students' interest area of accounting field. Thus, through a curriculum that focuses 60% on theory, MASP prepares students with critical and creative thinking skills, able to solve practical problems, and able to conduct and publish research (see- self-evaluation report p.34).

Integration of theory and practice

MASP provides several practitioners to provide several lecture topics for certain subjects, such as advanced auditing from the expert staff from the Ministry of Home Affairs. At the end of the semester, students are asked to work on a project that applies the theories they have learned.

Interdisciplinary thinking

The MASP students are qualified for interdisciplinary thinking. This is evidenced by the fact that the MASP curriculum accommodates the courses offered in the three specializations, such as organisational behaviour and change management, analysis of financial reports and information, research methodology, multivariate analysis, and behavioural accounting (see- self-evaluation report p.38).

Ethical aspects

MASP has set a high ethical value for its students as the accounting profession follows ethical values and standards (e.g., honesty, integrity, and commitment). The ethical aspects communicated in the study programme, for example, students will automatically fail in certain modules when they are caught in cheating behaviour during exams. Student thesis is also checked for plagiarism. The course assessment has included an ethical element (10 % of the final grade).

Methods and scientific practice

MASP students acquire research methodology competence and can conduct research after taking research methods courses in the first semester and producing a thesis that meets the standards set by the programme. In the research methods course, students learn how to identify problem areas, formulate research questions, choose a suitable method for collecting and analysing data, present results and write references correctly. Students need to present the results of their thesis project in a seminar attended by other students and appointed reviewers. The reviewers will use a certain rubric to assess the quality of the thesis.

Master of Management Study Programme (MMSP)

MMSP has a commitment to update the curriculum based on information generated by survey and feedback from our stakeholders. Curriculum workshop is consistently held by MMSP by involving external and internal stakeholders. The qualification objectives of the MMSP are implemented in the curriculum. As a business school focused on producing graduates with advanced management

skills, MMSP is constantly improving and monitoring its curriculum, analysing weaknesses and threats in order to make further improvements or changes.

In order to achieve the objective of educational research, the curriculum, consisting of the management courses and the preparation of the Master thesis, is systematically organised. In the courses and Master thesis the curriculum is organised, based on knowledge and information, to grasp the concrete managerial issue from the long-term and global view point and set out a creative solution. In the management related courses, they place emphasis on expertise in general business and management field. For the in-depth expertise in specific business and management field and at the same time, the programme provides courses for the students to have the long-term and global vision without forgetting their bases about Indonesian business.

Importantly, MMSP ensures the curriculum fits with job market requirement to enhance the graduates' employability. MMSP have conducted a survey by doing online discussion to alumnae and users to get the feedback about the relevant issue in developing curriculum.

MMSP has ten Intended Learning Outcomes (ILOs). These ILOs are synchronised into courses. All courses together will achieve and fulfil the Intended Learning Outcomes.

Table 11: MMSP curriculum

1st Semester

Course Code	Course Name	Credit units per Semester (ects)								Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study			
M1	Module 1 : Semester 1	18.12								346.67	832			
MMU-312	Corporate Finance	4.53								40	96	L	Exam Paper, 120 Min	60%
MMU-315	Organisational Behavior	4.53								40	96	L	Exam Paper, 120 Min	60%
MMU-321	Quantitative Analysis in Management	4.53								40	96	L	Exam Paper, 120 Min	60%
MMU-313	Economics for Managers	4.53								40	96	L	Exam Paper, 120 Min	60%

2nd Semester

M2	Module 2 : Semester 2		16.61							146.67	352			
MMU-318	Marketing for Southeast Asian		4.53							40	96	L	Exam Paper, 120 Min	60%
MMK-317	Cost Management		4.53							40	96	L	Exam Paper, 120 Min	60%
MMU-316	Operations Management		4.53							40	96	L	Exam Paper, 120 Min	60%
List of Elective Course														
MMS-331	Corporate Governance		3.02							26.67	64	L	Exam Paper, 120 Min	60%

3rd Semester

M3	Module 3 : Semester 3			19.63						173.33	416			
MMU-324	Business Simulation and Analysis			4.53						40	96	P	Exam Paper, 120 Min	60%
MMU-323	Human Capital Management			4.53						40	96	L	Exam Paper, 120 Min	60%
MMU-322	Strategic Management			4.53						40	96	L	Exam Paper, 120 Min	60%
MMU-319	Managing Information Technology			3.02						26.67	64	L	Exam Paper, 120 Min	60%
MMU-325	Research Method for Management			3.02						26.67	64	P	Exam Paper, 120 Min	60%

4th Semester

M4	Module 4 : Semester 4				51.34					453.33	1088			
List of Elective Course														
MMH-329	Advanced Human Capital Management				3.02					26.67	64	S	Exam Paper, 120 Min	60%
MMH-326	Human Resource Planning & Development				4.53					40	96	S	Exam Paper, 120 Min	60%
MMH-328	Performance Management				3.02					26.67	64	S	Exam Paper, 120 Min	60%
MMM-326	Service Marketing				3.02					26.67	64	S	Exam Paper, 120 Min	60%
MMM-328	Integrated Marketing Communication				3.02					26.67	64	S	Exam Paper, 120 Min	60%
MMM-327	Consumer Behavior				4.53					40	96	S	Exam Paper, 120 Min	60%
MMK-330	Merger and Acquisition				4.53					40	96	S	Exam Paper, 120 Min	60%
MMS-334	Advanced Strategic Management				3.02					26.67	64	S	Exam Paper, 120 Min	60%
MMS-333	Strategic Leadership				3.02					26.67	64	S	Exam Paper, 120 Min	60%
MMK-324	Financial Information Analysis				3.02					26.67	64	P	Exam Paper, 120 Min	60%
MMK-326	Investment				4.53					40	96	S	Exam Paper, 120 Min	60%
MMU-328	International Corporate Finance				3.02					26.67	64	S	Exam Paper, 120 Min	60%
MMU-333	Thesis				9.06					80	192	P	Report	60%

Degree and programme name

The programme name, Master of Management Study Programme (MMSP), and its awarded degree are in accordance to the Ministry of Education, Culture, Research and Technology Decree No.57/M/KPT/2019 about The Name of Study Programme in University. MMSP refers to Master of Management in which the expected graduates will professionally have advanced managerial skills. MMSP focused on the assurance of student development to establish graduates with distinguished managerial skills and high sense of integrity. The curriculum is developed to response the need of market and theoretical development of business management field (see self-evaluation report pp. 34-35).

Integration of theory and practice

The MMSP systematically links theory and practice throughout the curriculum. Theoretical discourse and practical application complement each other in developing the students' qualification profile. MMSP always reminds all lectures in every regular meeting to combine theory and practices in their class. MMSP accommodates the infrastructure and programmes which will be needed in a subject. Visiting companies is one of important activities for some courses such as Strategic Management, Financial Strategic Planning, Investment, and Marketing Management. In investment class, MMSP have collaborated with an investment bank, where students invest directly to stock market and doing the trading while learning the investment theories.

Therefore, all stakeholders especially lecturers and students can recognise the issue that they can use in their research. MMSP also encourages every subject to invite business practitioner and school will support the lecturers to contact the practitioner. Since most of students are practitioners or businessman/woman, MMSP uses case based learning method for every subject (see self-evaluation report p. 36).

Interdisciplinary thinking

MMSP puts an emphasis on preparing students for an occupation requiring trans- or interdisciplinary knowledge. MMSP students come from interdisciplinary background. Although most of students graduated from Bachelor of Management, some are from other bachelor programmes. According to our students' background, they come from following bachelors: Management, Accounting, Economics, Science and Engineering, Law, Social and Political Science or Health. This combination of academic background influences and enrich students' way of thinking in learning activity especially in discussion. Case-based Education and Simulation Based Education System in MMSP provide teaching method that will enrich students' soft skills: critical thinking, teamwork, collaboration, public speaking and presentation skill.

Ethical aspects

MMSP strongly promotes ethical issues in every aspect including in daily activities and educational process. It is stated on Rector's Decree No.25/2012 about lecturer ethical codes and Rector's Regulation No.14/2020 about academic regulation. The standard and regulation encourage the ethical attitudes and behaviour also academic integrity. In advanced current business practices, ethical issues have thrived in all aspects of the business. The MMSP addresses

these issues by including ethical topics in the curriculum. There are different strategies in each subject. In some subjects a specific topic of ethics is dealt with in one session, in others ethical issues are integrated into all subjects.

Methods and scientific practice

The courses that focus on methodological competences in the curriculum are Quantitative Analysis in Management and Research Method for Management. MMSP facilitates Data Analysis Workshop, Tableau Training, and provides new insight about case studies for master thesis writing. MMSP facilitates the workshop by inviting experts. All of these workshops are intended to support and ensure the acquisition of methodological competences and the ability to work scientifically.

For all programmes

The exams are characterised by a wide variety of test formats which are midterm exam, final exam, and theses exam. The exam format is varied based on course objectives. The examination method is determined by the purpose of each course including quizzes with Multiple Choice Questions (MCQs), Essay or the combination of MCQs and Essay, Case or Mini Case Studies or Project Presentation. The assessment method uses Outcome-Based Assessment (OBA) includes summative and formative assessment.

The final thesis is evaluated using the guidelines issued by the study programme. A student has two supervisors who support him in writing his dissertation.

For daily activities, there is an ethical standard and regulation established by the University in Rector's Decree No.24/2012 about employee ethical codes, No.25/2012 about lecturer ethical codes and Rector's Regulation No.14/2020 about academic regulation. The standard and regulation encourage the ethical attitudes and behaviour also academic integrity.

Appraisal:

For all Bachelor programmes

The curriculum adequately reflects the qualification objectives of the study programme. The contents of the courses are well-balanced, logically connected and oriented towards the intended learning outcomes. The degrees and programme names correspond to the contents of the curriculum and the programmes' objectives.

For all Master Programmes

With regard to the qualification objectives of the study programmes, the panel observed that these are formulated very broadly and generally (see appraisal in chapter 1). Therefore, the panel strongly **recommends** that the contents of the curriculum should be anchored more specifically in the learning objectives in order to be able to map them more concretely (see also recommendation in chapter 1.1).

Master of Accounting Study Programme

The curriculum reflects the qualification objectives of the study programme. The contents of the courses are logically connected and oriented towards the intended learning outcomes. The areas of specialisation enable students to acquire additional competences and skills.

With regard to the programme name and content, the panel finds the name rather misleading. Students in the programme can choose one of the three specialisation options: government/public, financial and managerial accounting, which is not directly recognisable from the programme name. The expert panel is aware of the national requirement that the University has no influence on the programme name; nevertheless the panel would like to point out that it would be more transparent if the programme name also included the respective specialisation, since the three contents are very different. The panel therefore **recommends** that the specialisation should be listed in the graduates' final documents such as the diploma supplement and certificate.

In addition, the panel sees an unequal balance regarding the content of the programme. There is a stronger focus on public/government accounting content than on managerial and financial accounting content. Therefore, the panel recommends the following **condition** for a clear balance between programme name and content:

The University aligns the title and the curriculum of the programme.

Master of Management Study Programme

The curriculum reflects the qualification objectives of the study programme. The contents of the courses are well-balanced, logically connected and oriented towards the intended learning outcomes. The areas of specialisation enable students to acquire additional competences and skills.

The panel evaluates that many courses with basic knowledge are integrated in this study programme. One of the reasons given for this was that all students should be equipped with the same level of knowledge. From the expert panel's point of view, this is also due to the admission requirements, which allow all Bachelor students who do not have a Bachelor's degree in management or comparable to be admitted, provided they attend the bridge courses prior to their studies (see chapter 2 and recommendation *ibid.*). Since the expert panel recommended that the requirements should be specified (see appraisal in chapter 2), the panel **recommends** that the basic courses be provided with more in-depth, advanced knowledge in order to distance themselves more from bachelor degree programmes in terms of content. This would also support the revision of the course descriptions, where the content and learning outcomes differ little from the Bachelor of Management (see condition in chapter 3.2).

For all study programmes

In all study programmes, theoretical issues are, as far as possible, explained using practical examples and ethical implications are communicated appropriately. In addition, there is evidence that the study programmes enable interdisciplinary thinking. However, students are offered few opportunities to take up content outside the original study field. For example, most electives are

in the same field of study, so the panel is of the opinion that there is still need for improvement. Therefore, the panel **recommends** developing more opportunities to interlink the courses and different subjects within the study programmes.

Students acquire methodological competences and are enabled to do scientific work on the required level.

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. In this regard, the panel remarks that a reduction of the written exams may help the students to study successfully. Moreover, it may support the students to offer more possibilities for practice, e.g., when including case studies into the types of examination.

The final theses are evaluated based on previously published and coherently applied criteria, rules and procedures. 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)			X		
3.1.2* Rationale for degree and programme name (Asterisk Criterion)			X	condition: MASP	
3.1.3* Integration of theory and practice (Asterisk Criterion)			X		
3.1.4 Interdisciplinary thinking			X		
3.1.5 Ethical aspects			X		
3.1.6* Methods and scientific practice (Asterisk Criterion)			X		
3.1.7* Examination and final thesis (Asterisk Criterion)			X		

3.2 Structure

For all programmes

Semester Credit System (Sistem Kredit Semester/SKS) measures student study load per semester. It consists of 16 weeks of the study period, including in-class activities, Mid and Final examinations. According to the regulation issued by the Rector of Universitas Andalas²² it is stated that one sks credit is comparable to 170 minutes, consisting of 50 minutes of lectures, 60 minutes structured activities, and 60 minutes independent activities per week. In total, one sks credit is 2720 minutes per semester. Therefore one ECTS credit is comparable to 112.5 minutes per week, or 1800 minutes per semester. Comparatively, 1 sks credit equals 1.51 ECTS credit.

²² regulation no. 14 the Year 2020, article 4, verse 2

Undergraduate Economics Study Programme (UESP)

Projected study time	4 years (8 semester)
Number of Credit Points (CP)	146 sks credits/220 ECTS credits
Workload per CP	1 sks credit = 1,5 ECTS credits; 1 ECTS credit approx. 30 hours
Number of courses	39 mandatory courses, 6 electives course, 3 specialization courses
Time required for processing the final thesis and awarded CP	6 months, 6 sks credits (9,06 ECTS credits)
Number of contact hours	1 sks credit is 2720 minutes per semester

Undergraduate Accounting Study Programme (UASP)

Projected study time	4 years (8 semester)
Number of Credit Points (CP)	146 sks credits/220 ECTS credits
Workload per CP	1 sks credit = 1,5 ECTS credits; 1 ECTS credit approx. 30 hours
Number of courses	50 course, including 7 elective course
Time required for processing the final thesis and awarded CP	6 months, 6 sks credits (9,06 ECTS credits)
Number of contact hours	1 sks credit is 2720 minutes per semester

Students are required to take eight sks credits of University compulsory courses, seven sks credits of faculty compulsory courses, 110 sks credits of accounting compulsory courses and at least 21 sks credits of the elective courses.

Undergraduate Management Study Programme (UMSP)

Projected study time	4 years (8 semester)
Number of Credit Points (CP)	144 sks credits / 218 ECTS credits
Workload per CP	1 sks credit = 1,5 ECTS credits; 1 ECTS credit approx. 30 hours
Number of courses	49 courses (37 compulsory and 12 elective)
Time required for processing the final thesis and awarded CP	6 months, 6 sks credits (9,06 ECTS credits)
Number of contact hours	1 sks credits is 2720 minutes per semester

The programme consists of 109 sks credits of compulsory courses (equivalent to 164,59 ECTS credits) and 35 sks credits of elective courses (equivalent to 52,85 ECTS credits). The first two years are focused on compulsory courses and the third and fourth year focuses on elective courses and final thesis.

Master of Accounting Study Programme (MASP)

Projected study time	2 years (4 semester)
Number of Credit Points (CP)	42 sks credits / 63.42 ECTS
Workload per CP	1 sks credit = 1,5 ECTS credits; 1 ECTS credit approx. 30 hours
Number of courses	12 course
Time required for processing the final thesis and awarded CP	6 months, 6 sks credits (9,06 ECTS credits)
Number of contact hours	1 sks credits is 2720 minutes per semester.

Master of Management Study Programme (MMSP)

Projected study time	2 years (4 semester)
Number of Credit Points (CP)	49 sks credits / 74 ECTS credits
Workload per CP	1 sks credit = 1,5 ECTS credits; 1 ECTS credit approx. 30 hours
Number of courses	17 courses
Time required for processing the final thesis and awarded CP	6 months, 6 sks credits (9,06 ECTS credits)
Number of contact hours	1 sks credit is 2720 minutes per semester.

For all Bachelor programmes

The study workload is based on student performance that is measured from their previous semester Grade Point Average (GPA). The higher the student's GPA, the more credit allowed for the next semester with a maximum of 24 sks credits or equivalent to 36,24 ECTS credits. First-year students will take the packaged study workload. Then, after the first year, the study workload is determined by the student's GPA. The minimum number of credits in which a student may register is 12 sks credits/18,12 ECTS credits and the maximum is 24 sks credits/36,24 ECTS credits.

In addition, they must attend and be present at least 75 % of the meetings in a semester to ensure they can understand the content of the course.

Study and exam regulation

The Learning Process and Learning Assessment at Universitas Andalas are regulated based on the Rector Regulation Number 14 Year 2020 on Academic Regulation for Undergraduate Programme. This regulation consists of the implementation of education, the form of learning, the learning process, the implementation of remedial, and the right to grade appeal. Students can choose to fulfil their study period in the form of cross enrolment, credit earning, and study at other institutions.

The Rector Regulation also regulates learning assessment, exams implementation, learning outcomes assessment, complained scores, and remedial policy. The learning assessment of a course refers to the learning outcomes listed in the Semester Learning Plan (called *RPS*),

including the assessment of learning processes and outcomes. The exam is scheduled and announced publicly on the faculty websites.

For all Master programmes

Study, exam rules and procedures are regulated through the Rector Regulation Number 14 Year 2021 on Academic Regulation for Graduate Programme. The regulation is published on the University website and students can freely access the file. According to the HEI's academic regulation, students need to attend at least 75 % out of 16 meetings to be eligible for final exam. The mid exam will be held on week 8, while the final exam will be on week 16.

The study workload follows Rector Regulation Number 14 Year 2021 on Academic Regulation for Graduate Program. There are detailed numbers and a clear schedule for students in the module descriptions, which allow them to track and decide on courses. Students who experience study load constraints can get assistance from academic support services. Thus, the study programme can be completed within the projected study time. The description also includes all the necessary and detailed rector regulations.

For all study programmes

The study programmes provide equal opportunities for every student without considering their status. The selection process is purely a competitive process held by the Ministry of Education, Culture, Research and Technology of Indonesia through Institute of University Entrance Test (Lembaga Tes Masuk Perguruan Tinggi – LTMPT). Every prospective student can choose UNAND as their destination. They will pass the selection process if they succeed to achieve certain test score.

Universitas Andalas provides several levels of tuition fee considering the students status like economic or family status. Students from disadvantaged groups receive a scholarship from the university or the government. UNAND provides opportunity for disabled students' candidate to enter through selection process. Students with disability will also be accommodated to study in Universitas Andalas.

Appraisal:

For all Bachelor Programmes

The programme structure supports the implementation of the curriculum and helps students to reach the defined learning outcomes. It consists of courses and assigns credits per course based on the necessary student workload. Practical components are designed and integrated in such a way that credits can be acquired.

The course descriptions provided were deficient to the extent that either not everything was filled in for all courses or the exact same content was found in several course descriptions that did not fit the courses. The panel was only able to get an overview of the respective courses and their structure through discussions with the programme management and lecturers of the programmes as well as additional course materials and content descriptions. It could be determined that the courses on the whole had everything they needed, but that the course descriptions provided needed to be revised. The panel also noticed that there is a lot of outdated literature in the course descriptions, which also needs to be updated.

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

The University ensures that all course descriptions contain complete and coherent information about all courses in the programme and the University updates the literature references in the course descriptions.

Undergraduate Economics Study Programme (UESP)

In order to make it easy for students to get an overview of the different specialisation electives in the third and fourth year, the panel **recommends** categorising the electives into module groups and implementing them in the curriculum overview. In the panel's view, this would also lead to a stronger internal logic.

For all Master Programmes

The programme structure supports the implementation of the curriculum and helps students to reach the defined learning outcomes. It consists of courses and assigns credits per course based on determined student workload. However, the total workload and the ECTS credits awarded for the programmes must be reviewed. Currently only 63 and 74 ECTS credits are awarded for the whole programme. This is too low for a two year full time study programme and does not seem to display correctly students' workload. By the standards of the ECTS User's Guide 2015, 30 ECTS credits per semester should be awarded for an appropriate workload in a full-time study programme.

The University's underlying credit hour system used for assigning credit points makes use of a fixed amount of contact hours and hours required for self-studies. But the workload estimate should be based on the time an "average student" spends on self-studies and preparation for classes and exams. The initial estimation should then be verified via students' questionnaires. Since the workload of the students is only estimated by the programme management and seems to be too low in comparison to the actual time needed by the students, it is necessary to re-evaluate the calculation of ECTS and engaging the students in verifying the weight of each course (see condition in chapter 5). This could e.g. be done by including a respective question in the course questionnaires.

With regard to the course descriptions provided, the panel criticises that there is hardly any difference in the descriptions of the learning outcomes compared to the descriptions of the Bachelor programme. In addition, the descriptions do not show a consistent representation of the individual courses. Some of the course descriptions show exactly the same description. Thus, possible advanced content could hardly be determined. Only through discussions with the programme management and lecturers of the programmes as well as the inclusion of further materials (e.g. course material, content descriptions, mapping of the learning outcomes) was the panel able to gain a sufficient overview of the respective courses, their content as well as their structure and to assess it as adequate. However, this must also be reflected in the course descriptions.

In addition, the literature references in the course descriptions must be updated. Therefore, the panel recommends the following **condition**:

The University

- ensures that the ECTS credits awarded correspond to the students' total workload;
- updates the literature references in the course descriptions and ensures that all course descriptions provide complete and coherent information and course learning outcomes at Master level.

Master of Management Study Programme (MMSP)

For this study programme prospective students can choose between regular class and business class for which applicants must have professional experience. From the interviews during the digital site visit, it emerged that the business classes differ from the regular class in terms of content and that there is more focus on case studies. In the panel's view, this should also be better reflected in the programme's objectives (see appraisal in chapter 1.1). Therefore, the panel also considers it necessary that the differences between the business class and the regular class are also made clear in the course descriptions, in which the specific learning outcomes as well as the content are clearly stated. Therefore, the panel recommends the following specified **condition**:

The University ensures that all course descriptions also include complete information on the business class option.

For all programmes

The University has a detailed binding study and exam regulations which contain all necessary rules and procedures and take into account, where applicable, national requirements.

In terms of the feasibility of the study programme's workload, the real workload was considered appropriate in the discussions with students and alumni. The drop-out rate also does not indicate that the students' workload is too high. However, since there is no assessment of students' actual workload, it is difficult to track the feasibility of the workload of the students (see condition in chapter 5).

A clearly defined examination structure of mid-term and final examinations ensures an adequate number and frequency of examinations and there are appropriate support services as well as a good student support structure by the faculty (see chapter 4). Moreover, the University ensures gender equality and non-discrimination.

	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)				condition	
3.2.2* Study and exam regulations (Asterisk Criterion)			X		
3.2.3* Feasibility of study workload (Asterisk Criterion)			X		
3.2.4 Equality of opportunity			X		

3.3 Didactical concept

For all programmes

Lecturers are encouraged to practice various learning methods and reassure interactive learning to achieve the intended learning outcomes. The learning method combines several learning methods namely Teacher Center Learning (TCL), Student Center Learning (SCL) and Problem-Based Learning (PBL) as well as Project-Based Learning. Project-Based Learning (PBL) is a learning method that uses real projects or activities as media. Students do exploration, assessment, interpretation, synthesis, and information to produce various forms of learning outcomes. Case-Based Learning (CBM) or Project-Based Learning (PBL) is a Student-Centered Learning (SCL) model to conduct an in-depth investigation of a topic.

Lecturers will constantly update their course materials at the beginning of each semester. Study plans and teaching materials are uploaded to the Faculty's Learning Management System. Students can access the material online using the following link: <http://fekon.ilearn.unand.ac.id/>. Through this platform, students can download teaching materials such as teaching modules, video links, quizzes, assignment instructions and submissions, and discussion forums to discuss specific topics between students and lecturers.

Undergraduate Economics Study Programme (UESP)

All the UESP's courses are interlinked to each other and prepared in such approach that the students obtain essential foundation in economics and the essential quantitative skill at first, and then specialized in their interest in all the main fields of economic inquiry. Before the starting of the UESP's courses, the student gets rationalised with the structure of the UESP's courses, and similarly with the arrangement of studying of courses and their volume. Each course comprehends lecture material and references list for self-governing study.

Teacher Center Learning (TCL) is a learning method that is focused on lecturers, where lecturers direct all class room activities to prevent students from missing important topics to realize ILO-1 and ILO-2, e.g. *Introduction to Microeconomics* and *Introduction to Macroeconomics* courses.

Student Center Learning (SCL) is a learning method focused on students where the lecturer and students share the focus to achieve ILO-4, ILO-6, ILO-8, and ILO-9, e.g. *Mathematics*, *Econometrics*, and *special topics* courses.

Problem-Based Learning (PBL) is a learning method that uses a problem in a learning process to reach ILO-3, ILO-5, and ILO-7, e.g. *Economics of Poverty*, *Economics of Planning* and *Research Methodology* courses. The UESP also innovatively combines Student Center Learning (SCL) and Problem-Based Learning (PBL) to stimulate blended learning/ distance learning, e.g. *Anticorruption Economics* and *Political Economics* courses, among others.

Course material

Lecture material and the relevant literature that are used by lecturer/instructor in teaching-learning process are up-dating American and European textbooks as well as Bahasa textbook for specific subjects. Lecture/instructor distributes a syllabus to students at the beginning each course.

Guest lecturers

The UESP realizes the significance impact of guest speakers/lecturers to reach intended learning outcome, especially by expertise to provide students a various insight the application of economic theory to practical work. Guest lecturers are frequently requested, and their involvement shapes a primary part of the UESP's didactical concept. The various topics of the lecture are delivered by a guest lecturer based on his/her occupations but refer to the syllabus that has been set.

For example: Bank Indonesian's staff provides lecture in *Central Banking* class and successful businessmen share their knowledge and experiences in the *Entrepreneurship* course.

Lecturing tutors

The UESP provides regular tutorial classes to help students understand class materials. Special tutorial classes administered by the student association are available before the examination periods. The UESP also offers a tutor for students having problem in passing written comprehensive exam as a requirement to write their undergraduate thesis. The tutorial policy has been an effective way to help students overcome the failures in the student's learning process and therefore is included in teaching activities.

The UESP sets lecturing tutor for the courses *Microeconomic Theory*, *Macroeconomic Theory*, and quantitative based courses, such as *Calculus for Economics*, *Inferential Statistics for Economics*, and *Introduction to Econometrics*.

Undergraduate Accounting Study Programme (UASP)

The didactical concept of the UASP was conducted through various teaching methods. In almost all the courses Case-Based Learning (CBM), Project-Based Learnings (PBL), or the combination of the two is implemented. The adoption of these methods corresponds to the Bloom Taxonomy level 4 that requires the ability to analyse and synthesize (the capabilities that are consistent with the programme objectives of the UASP).

Students constructively carry out deepening learning with a Research-Based Approach to serious, actual, and relevant problems and questions. Thus, in formulating Course Learning Outcomes, lecturers begin to formulate operative verbs derived from the Bloom's taxonomy.

Guest lecturers

The UASP regularly invites guest lecturers to increase students' qualifications. The guest lecturers contribute to the students' learning process based on their qualifications related to accounting. They can show how theories are applied in actual practice. The guest lectures come from audit firms, banking industries, business owners, CEOs, government or public sectors, and tax officers. The guest lecturers are from Indonesia or overseas such as United States, Australia, and Malaysia.

Lecturing tutors

UASP provide tutors to help students learn by reviewing materials that have been discussed in the main lectures. Tutorial classes are offered for courses that need further teaching assistance. Tutors are final year students. By giving chances to the final year students to conduct tutorial classes, they will learn how to share knowledge with their juniors. The students will have tutorial classes provided in separate schedule in addition to regular lecturer class. This method will support knowledge transfer. Involvement in tutorial also provides opportunity for students acting

as tutors to increase their competencies. The courses with tutorials are *Introduction to Accounting I, Introduction to Accounting II, Cost Accounting, Intermediate Financial Accounting I, Taxation, Intermediate Financial Accounting II, Management Accounting, Accounting Information Systems, Advanced Financial Accounting I, Systems Analysis and Design, and Advanced Financial Accounting II.*

Undergraduate Management Study Programme (UMSP)

The didactical concept of UMSP has been formulated, implemented and evaluated based on UMSP's program educational objectives. UMSP conduct education process using Outcome-Based Education (OBE). To support the implementation of the programme's educational objectives, UMSP has implemented some different teaching and learning methods. The UMSP embraces SCL (Student Center Learning) approach in teaching and learning strategy, which focuses on developing life-long learning. The examples of the teaching method are team-based project, case-based method and outcome-based assessment. Moreover, the examples of the learning methods applied are discussions, class lectures, presentations, seminars, business games and internships. The methods have encouraged students to take an active role in creating the teaching learning process.

The selection and kind of the didactical materials (printed teaching material, textbooks, digital media) correspond to the programme's educational objectives. UMSP regularly evaluates the didactical materials that have been used in learning process. The didactical materials have to be up-to-date with the changes of external and internal environment in business and management.

For instance, in some courses (Financial Management, Risk Management, Business Ethic, Business Feasibility Study and Introduction To Management) regularly use case study and practical projects-based on the issues of external changes. UMSP has formulated, implemented, and evaluated the preparation and further development of the course materials. The materials used, such as teaching materials, textbooks and digital media, must come from sources that are tested and internationally recognized. Most of the textbooks used are in English and are also available in Indonesian. The text books are found in the university library and also in the reading room owned by UMSP.

Guest lecturers

UMSP facilitates students to get and understand the knowledge in business and management. To support the right understanding of business and management concept in theories and practices, UMSP has regularly invited guest lecturers for giving and sharing the practical of business and management. The educational background of the guest lecturers comes from various fields, e.g. start-ups, retail managers, ethicists, entrepreneurs, hospitality, tourism, culture and politics. The training and experience of the guest lecturers will expand the students' knowledge in many areas and increase their chances on the labour market through the profound knowledge gained.

From 2019 to 2021, there were 13 guest lecturers from different educational or professional backgrounds that contribute to the student's learning process.

Lecturing tutors

UMSP has available lecturing tutors for most of courses to support the students in the learning process and help them develop competences and skills. Lecturing tutors are recruited from the alumni through a selection process that sets some requirements for the tutors' competence. The lecturing tutor, as a partner of the lecture, must regularly discuss and shape the subject matter given in the tutor's class. The discussion aims to keep the tutors course materials systematically integrated into the teaching activities.

Lecturing tutors also contribute significantly to the students learning process by improving their understanding in theories and developing competences/skills related to the theories. Lecturing tutors are provided for courses that require a more detailed explanation of the application of theories in the form of calculations (generally quantitative courses) and courses that require detailed practical examples of the theory being taught. These are for example Financial Management, Business Feasibility Study, Economic Mathematics, Financial Report Analysis, Business Ethics, Business Negotiation, and Strategic Management.

Master of Accounting Study Programme (MASP)

MASP's didactic concept is carried out through various teaching methods. Almost all courses offered at MASP implement student-centered learning through seminar and presentation, Case-Based Learning, Project-Based Learning, or a combination of them. These methods were chosen because the Case-Based Learning and Project-Based Learning methods require high-level thinking, which is accommodated through a Level 4 taxonomy that develops, namely the ability to analyse, synthesize, evaluate, and create as stated in the objectives of the MASP programme (see self-evaluation report p. 54).

Project-Based Learning is a learning method that uses real projects or activities as the medium. Students do exploration, assessment, interpretation, synthesis, and information to produce various learning outcomes. Case-based learning or project-based learning is a student-centered learning model for conducting in-depth investigations of a topic. Students constructively conduct in-depth learning with a research-based approach to serious, real, and relevant problems and questions.

Guest lecturers

MASP regularly invites guest lecturers from outside Universitas Andalas to improve student qualifications. Guest lecturers contribute to the student learning process based on their qualifications related to accounting. They can show how theory is applied in actual practice. They come from academics, lecturers from other universities, practitioners.

Master of Management Study Programme (MMSP)

The concept of Case-based Education and Simulation-Based Education System is to facilitate and empower Student-Centered Learning System. They are unique education programs which are different from other programmes. The program is centred on which students bring along the

practical problems, examine and analyse the case using academic research approach, and search for a solution. There are many elements of practical science in the field of business and management. In addressing global management issues, synergy is expected to be achieved through joint analysis and discussion of academic issues in order to respond to real world problems.

Simulation-based education is the appropriate teaching method to deliver managerial skill and sophisticated expertise to student. This education system helps develop the ability of student to make better decision making by analysing/evaluating outcome from any alternative strategy available. Each alternative strategy was developed based on a comprehensive relevant assumption. The combination of case-based learning and simulation-based learning will help provide graduates with sophisticated expertise that will enable them to be more competitive in their business and in the global marketplace.

Each lecture can implement it in several ways including discussion, case studies, discussion and question. Even for the basic subjects that still provide the theoretical knowledge, the University encourages lecturers to involve students in the learning processes, suggesting that there should be a two-way communication between lecturer and students.

All textbooks and other teaching materials such as instructors' manuals, lecture slides, case studies used, as well as sources from international and reliable publisher such as McGraw- Hill, Prentice Hall, and Pearson are accessible for the students.

Guest lecturers

Guest lecturers are regularly invited. They come from a variety of occupations, which enhances students' chances of employment as a result of the profound insights they gain, especially to provide student with the critical managerial experience. The study programme also has guest lecturers from national and international universities based on their expertise.

Appraisal:

For all programmes

The panel rates the quality of the didactical concept of the study programme that is described, as plausible, and oriented towards the programme objectives. It allows for the application of different teaching and learning methods, such as, for instance, case studies or practical projects.

The accompanying course materials are oriented towards the intended learning outcomes and correspond to the bachelor or master level. They are user-friendly and encourage students to engage in further independent studies.

With regard to the course descriptions, the panel identified that the given literature reference per course is not always up to date. For example, books are used of which there are already several new editions. Therefore, the panel sees a need for improvement and **recommends** that the literature references for each course should be checked and regularly updated (see also condition in chapter 3.2).

Guest lecturers are invited and contribute to the students' qualification process with their special experience, either from professional practice or scientific work.

Bachelor programmes

Lecturing tutors are employed in the Bachelor programmes to support students in the learning process and help them develop competences and skills.

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

3.4 Internationality

For all Bachelor programmes

The Bachelor programmes have two different tracks: the English/international track and the regular track. The English programme is completely taught in English while it has the same content as the regular programme.

Undergraduate Economics Study Programme (UESP)

The UESP's vision is to be a leading and respected undergraduate programme that produces independent and globally competitive bachelors in economics in 2028. Accordingly, UESP considers the capabilities associated with the influences and impacts of international issues, economic scientific improvements and relationships. The subsequent concerning the UESP's courses at hand presents some examples of courses with international content and standards as a fundamental part, such as the *Micro- and Macroeconomic Analysis*, *International Economics*, *International Trade: Theory and Policy*, and *International Monetary Economics*.

The UESP also encourages students to take advantage of student mobility exchange programme. The UESP's student body has no international students and only a few students have international experience. Moreover, the UESP promotes a student mobility programme to facilitate students studying at other universities, mainly abroad, for a semester to acquire international competencies and skills.

About 33 % of lecturers/instructors have international academic and professional experiences. However, the UESP encourages the faculty members to pursue their study abroad and cooperates with professors or lectures from foreign universities to carry out study, conduct research, and international seminars. For example, in the academic year 2020/21 some of the UESP's lecturers involved joint-research with professors from foreign universities.

In part of the UESP's regular programme courses, students are also taught in English for example in *Academic Reading and English Grammar* and *Academic Writing and Presentation*. Furthermore, the UESP offers opportunity for regular programme students to take the courses *International Economics*, *International Trade*, and *International Monetary Economics*. In addition, UNAND requires all students to take part in the TOEFL test organised by the Integrated Service Unit for Language (UPT Bahasa-UNAND).

Undergraduate Accounting Study Programme (UASP)

In the UASP worldwide material is emphasized throughout the courses due to the focus on international business. One of the programme's main goals is to provide graduates with the abilities to accomplish duties in an international and intercultural setting. Students learn to make good management decisions in a competitive global economy and international environment as part of the programme. That is the reason to offer courses such as: *International Accounting*, *International Taxation*, and *International Financial Management*. In most of the courses, international standards are also introduced, such as International Financial Reporting Standards, International Standards on Auditing, International Public Sector Accounting Standards and COSO Framework, and other international guidance needed as an accountant.

Students also actively participate in international conferences, students exchange, students' mobility, and field study abroad. By introducing some international courses and field study abroad, the students will have international mind-set that enables them to act in an intercultural environment.

UASP has accepted a number of international students and is prepared to host visiting students from other universities who participate in the university's international exchange programmes. The international students ensure that class discussions and group work always reflect international aspects. The programme is managed by the Department of International Relations. Almost every year, UASP accepts international students. Through these programmes, UASP has hosted international students coming from countries such as Malaysia, Madagaskar, and Timor Leste. About 56 % (20 out of 36) of the UASP lecturers holds a masters' or doctoral degree from foreign countries. The majority of them have lived overseas and can apply their expertise and experience into their lectures and in-class discussions. The faculty members graduate from overseas universities such as from United States, United Kingdom, Australia, Philippines, Thailand, and Malaysia. UASP lecturers also have teaching experiences overseas to promote the acquisition of international competences and skills to share to students. Some of them are also involved as external examiners, partners in collaborative research and teaching. They also present papers at international conferences.

In order to integrate international contents and intercultural aspects implemented in the curriculum, all lecturers are encouraged to prepare teaching materials provided in English as conducted in the international class. All students should obtain a minimum of 450 TOEFL Score to graduate from the UASP. In addition, the UASP also provide Academic Writing course that contribute to increase students' ability in English. Few modules are gradually delivered in English the regular class. All of these elements will improve the students' competences in English.

Undergraduate Management Study Programme (UMSP)

Knowledge and ability in international business is one of the objectives of the study programme. To achieve this goal, the learning materials contain international issues and perspectives. By providing it, students are prepared to face the challenges that exist in an international working environment. For example, in the learning materials, case studies are given in the context of an international environment. The completion of the case study requires skills in management decisions facing a competitive global environment and skills in handling a business that faces international issues such as intercultural issues. Furthermore, case studies are also able to stimulate students' ability to analyse and provide solutions to problems faced by business organisations or global international corporations. The courses contained in the curriculum that provide teaching in an international context include *International Business*, *International Financial Management*, *International Marketing* and *International Human Resource Management*.

Different programmes have been carried out to attract international students such as student exchange, student mobility and collaboration research. Moreover, the faculty also provide scholarship for international students such as full degree, mobility, credit earning and transfer. These programmes have succeeded in attracting international students' interest in studying at UMSP. As an example, UMSP accepts students from Netherland, Malaysia, Madagascar, and Suriname.

The Faculty of Economics strongly supports the achievement of internationality in UMSP. Lecturers who teach at the economics faculty and also MSP are lecturers who have international qualifications. These lecturers have international academic backgrounds and professional experience which are the indicators of their international expertise and skills. More than 87 % of the teaching staff got their degrees (Masters or PhDs) from international institutions. Their experience of studying abroad dealing with an environment that has a variety of cultures and also of course experience in paying attention to international businesses that exist abroad can be a material for discussion when teaching students related to international concepts. There are also other programmes such as short course for lecturers, academic recharging, co-promotor for PhD students in other countries, competences training, international conferences and international webinar.

UMSP has tried to reach internationality in the programme. One of the strategies is to incorporate foreign language components in the curriculum such as courses, course materials, slides and literature. More than 90 % of the courses of UMSP have foreign language contents. Most of the textbooks used are in English and the source of the textbooks comes from reputable publisher which provides teaching materials that focus on the concept international business environment.

Master of Accounting Study Programme (MASP)

The curriculum is structured in such a way to accommodate international content and intercultural aspects, such as introducing International Financial Reporting Standards (IFRS), International Standards on Auditing (ISA), International Public Sector Accounting Standards (IPSAS), the COSO Framework, and other international guidelines required as an accountant. In the learning process, students are discussing articles from the reputable international journal, such as The Accounting Review (TAR), Journal of Accounting Research (JAR), Journal of Accounting and Economics (JAE), Behavioral Research on Accounting (BRIA), and Accounting, Organization, and Society (AOS). Then, students also actively participate in international conferences and seminars.

The MESP study programme currently has international students. Several efforts have been made to increase the internationality of the programme by actively participating in several international activities. This programme has established a series of policies regarding inbound and outbound programmes. Students and lecturers actively participate in international conferences. Around 52 % (14 out of 27) of MASP lecturers hold doctorates from abroad. Most of them have lived abroad and can incorporate their expertise and experience into lectures and classroom discussions. Lecturers graduated from overseas universities such as the United States, Britain, Australia, the Philippines, Thailand, and Malaysia. MASP lecturers also have experience teaching abroad to promote international competencies and share the skills with students. Some are also involved as external examiners, collaborative research partners, collaborative teaching, and presenters at international conferences held by foreign universities.

In lectures, all lecturers are encouraged to prepare teaching materials that are given in English as is done in international classes, including reference articles taken from international journals.

Master of Management Study Programme (MMSP)

Through practical examples, students are enabled to act in an intercultural environment. Some of courses are Marketing for Southeast Asian and International Corporate Finance as compulsory courses. Furthermore, most of our courses embed global and ethical issues. MMSP encourages student to habituate the international language skill. Lecturers are using related English terms into the course to help students to get familiar with the terms.

The economics faculty's lecturers are lecturers who have international qualifications. These lecturers have international academic backgrounds and professional experience which are the indicators of their international expertise and skills. The credit transfer programme with foreign MBA school is arranged, especially with Malaysian MBA schools. The study programmes has an agreement with MBA of Universiti Kelantan Malaysia (UKM) and Universiti Utara Malaysia (UUM). For the former university, the students are sent to take credit transfer and student mobility. The latter programme that will be implemented with Southern Cross University (SCU), Australia, by sending student to the business School of SCU for taking student mobility programme. This programme aims to broad their personal views and to encourage them to learn the academic atmosphere in country with the advanced educational system.

MMSP has established English class since 2019. All subjects are delivered in English, by involving English proficient lectures. For regular and business class, MMSP encourages student to habituate the international language skill. In particular, by providing course materials such as textbooks, journals and assignments in English. Lectures materials are also in English. MMSP has also the international journal access with Sciencedirect, Emerald, ProQuest, and Wire to enrich students' English skill.

Appraisal:

Bachelor programmes

International contents are part of the curricula to a certain extent. Through courses such as international economics or international taxation, integrated English courses, students are prepared for the challenges in an international working environment. In the panel's view, the curricula of the three Bachelor programmes only scratch the surface as far as international topics

are concerned and is of the opinion that topics such as international economics, international accounting and international management could be emphasised even more in order to be able to compete internationally. Therefore, the panel strongly **recommends** including more international topics in the curriculum.

Master programmes

In contrast to the Bachelor's programmes, the panel was unable to identify enough international contents that prepare students for the challenges in an international working environment. There are some international elements from the South-Asian region. But the panel did not identify that internationalization in a global sense is a topic which is systematically designed and integrated in the strategy and operations of the Master programmes. Thus, from the panel's point of view, both Master programmes should take more account of the international market and international content in order to remain up-to-date and prepare students sufficiently for an international working environment. With regard to the goal of a high internationality of the study programmes (see chapter 1.3), the panel sees the need to integrate more international content as stated into the curriculum. The panel considers the need and demand for international topics in the Master programmes as higher than in the Bachelor programmes and therefore assesses the inclusion of international content as insufficient. Therefore, the panel makes recommends the following **condition**:

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

For all study programmes

With regard to the international composition of the student body, the study programmes' concept is complied with. For example, although the programme currently have very few international students, from the panel's point of view the University shows its efforts to promote and further expand the international recognition of the study programme and to attract international students to the programme. Therefore, the panel recommends entering into more cooperation with various international HEIs to promote student exchanges that also bring full-time international students to Universitas Andalas and vice versa.

With regard to the faculty, although some of the lecturers have degrees from foreign universities, the international exchange is still very low. Thus, the panel recommends entering into cooperation with international HEIs to send the lecturers of the programmes abroad systematically and using international teachers more systematically to raise the profile of the study programmes in a more international direction.

The proportion of foreign language courses and required foreign language materials in general correspond with the qualification objectives of the study programmes. From the panel's point of view, the course materials for the regular track of the Bachelor programmes could be used and made available more in English in order to further improve the students' skills.

	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)		UESP, UASP, UMSP	condition: MASP, MMSP	
3.4.2	Internationality of the student body		X		
3.4.3	Internationality of faculty			X	
3.4.4	Foreign language contents		X		

3.5 Multidisciplinary competences and skills (Asterisk Criterion)

For Bachelor Programmes

Students achieve multidisciplinary competences and skills through *Merdeka Belajar-Kampus Merdeka* (Freedom to learn-Independent Campus) *course* and compulsory *Community Services course*. Students will choose optional courses or outside options from another department or internships at legal institutions/industries as part of *Merdeka Belajar-Kampus Merdeka* (Freedom to learn-Independent Campus) to gain experience and practice their professional skills in an office environment. In addition, students involved in *Community Services* course where students work on team projects will advantage them to work effectively in team collaborations and leadership skills, public-speaking skills, experience group dynamics, negotiation skills, and perform conflict resolution skills.

Undergraduate Economics Study Programme (UESP)

As presented within the curricula in chapter 3.1, the UESP's courses mostly contain not only in-depth knowledge transfer but also encourage students to have multidisciplinary competencies and skills. Moreover, the UESP's students will write their undergraduate thesis that requires integrated tasks such as critical thinking, graphical analysis, communication and public speaking skills, managerial tasks, and social relations.

Undergraduate Accounting Study Programme (UASP)

UASP emphasizes communication and public speaking skills, as well as cooperation and conflict handling skills in the curriculum. Students are encouraged to participate in in-class discussions so that they can practice effectively expressing their thoughts. Presentations are frequently required for group work and always play a significant role in student in-class evaluation. The UASP encourages students to participate in internship at various industries or government organisations. The development of multidisciplinary competencies is also contributed by i) different areas of origin of UASP students, and ii) involvement in internships activities, international seminars, and field trips.

Undergraduate Management Study Programme (UMSP)

UMSP has designed and practiced the suitable didactical and methodological measures to support the achievement of multidisciplinary competences and skills among the students such as public speaking, cooperation and conflict handling, leadership skills and broad contextual

knowledge. UMSP holds various programmes such as off-campus lecture to different countries, internship and community services. Moreover, in the semester learning plan (RPS) explain the component assessments require students to do some assignment that will stimulate student to gain the multidisciplinary competences and skills. The assignments are paper-case discussion, business feasibility project, role play, simulation, and presentation.

Master of Accounting Study Programme (MASP)

MASP emphasizes communication and public speaking skills, as well as collaboration and problem-solving skills in the curriculum. Students are encouraged to participate in class discussions so that they can practice expressing their thoughts effectively. Presentations are often required for group work and always play an essential role in evaluating students in the classroom.

Master of Management Study Programme (MMSP)

Through this education system, students are trained to use fundamental knowledge and expert knowledge to develop any alternative strategy in order to make better managerial decision in an organisation. This system also trains the student to be an effective problem solver as part of the critical soft skills. Students are guided to solve the problem by using comprehensive consideration or using any relevant assumption. Therefore, by applying this simulation-based training system, graduates will have adequate strategic planning skills and effective problem-solving skills that will make them better decision-makers in their companies. The small number of students in class provides the active discussion, peer to peer and peer to lecturer discussion is boundless. The acquisition of further multidisciplinary competences, such as communication skill, collaboration skill, leadership skill, critical thinking skill, problem solving skill, broad contextual knowledge, is habituated and can be optimally be achieved.

Appraisal:

The students acquire communication and public-speaking skills as well as cooperation and conflict handling skills. Overall, the panel has no doubt that the programme’s didactical concept (see also chapter 3.3) fosters the students’ acquisition of further multidisciplinary competencies adequately.

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

3.6 Skills for employment / Employability (Asterisk Criterion)

Undergraduate Economics Study Programme (UESP)

The UESP is expected to provide a complete training for Bachelor Degree in Economics to most efficient condition for the dynamic job market. Dependably all appropriate stakeholders in this

respect participate in the processes of the UESP to construct, improve, and evaluate the UESP curricula, contents, and outlined educational outcomes.

Thus, besides being mandatory within the national higher educational standard, the curriculum incorporates compulsory and elective courses, which lead students to advantage a deeper understanding in the areas of Economics, e.g. *Monetary, International Trade, Urban and Regional, Development Planning, or Islamic Economics*. This benefits the students in shaping their own careers and broader studies in various business subjects, which the students find particularly motivating and encouraging and in line with their future careers.

The UESP graduate is supposed to gain the subsequent competencies among others: a robust connection between theory and practice, the teaching of methodological proficiencies, foreign language courses and international substance, the publicity of self-dependent and efficient work, attitudes and ethics, and the drilling of social responsibilities skills.

Undergraduate Accounting Study Programme (UASP)

The UASP designs the curriculum in such a way that all graduates have high employability. The curriculum integrates theories and practices by inviting guest lectures, conducting focus group discussion with internal and external stakeholders, and undertaking regular tracer studie. The UASP provides students with elective courses, career center, TOEFL preparation center, internships and professional certification such as Certified in Accounting Finance and Business, Associate Certified Public Accountant or Tax Brevet.

By integrating theories and practices as well as the promotion of multidisciplinary competences and skills, acceptance and success of graduates confirm the successful implementation of programme objectives, ILOs and curriculum. Emphasizing analytical and technological skills, effective communication skills, creative and critical thinking, teamwork skills, and professional value should enable graduates to get a reputable career in the national and global job market. Other skills provided to the students include problem-solving skills, self-study, goal-setting skills, interpersonal skills, and adaptability.

Undergraduate Management Study Programme (UMSP)

UMSP regularly conducts graduates evaluation (tracer study) for every year. The results of the evaluation reveal that average time waiting for the first job is less than six months. More than 70 % of alumni get jobs which are suitable with their competences. From this evaluation, UMSP also indicates some main skills that are required by employer. The skills are communication skills, English skills, interpersonal skills, high response to new issues of business practice and technology, skill in international business and having good morale/ethics. Some activities that students can follow to gain the required skills are facilitated by UMSP. The examples of the activities are

- Counselling (to anticipate good communication skills),
- Certified competences training and certified internship (for high response to new issues of business and technology and skill in international business),
- Career planning for job seeker (career center) and TOEFL preparation to gain English skill,

- TOEFL preparation. The activities enable the students to actively apply the acquired skills in new areas of work and to develop them further.

In addition, UMSP also offer elective courses that support students to gain skills for employment. The examples of elective courses are *Investment Management, Service Marketing, Organisational Competitiveness, Technology and Innovation Management, and Corporate Culture*. Moreover, UMSP conducts revision of curriculum regularly that link and match with employability.

Master of Accounting Study Programme (MASP)

MASP designs the curriculum in such a way as to ensure that all graduates can meet the job market. The curriculum integrates theory and practice by conducting guest lectures, focus group discussions with internal and external stakeholders, and systematic tracking studies.

The University provides career centers, TOEFL preparation centers, and professional certifications such as Certified in Accounting Finance and Business, Associate Certified Public Accountant or Tax Brevet. By integrating theory and practice and through the promotion of multidisciplinary competencies and skills into the curriculum, MASP graduates can find their jobs and work in various positions in national organizations and companies

Master of Management Study Programme (MMSP)

The programme focuses on the acquisition of other cross-disciplinary competencies in the classroom, such as soft skills like communication skills, collaboration skills, leadership skills, critical thinking, problem-solving skills and comprehensive contextual knowledge to enrich the students. The integration of theory and practice, inviting guest lecturer, and habituating the international language, promotes the employability atmosphere among the students. Moreover, MMSP conducts revision of curriculum regularly that link and match with employability.

Appraisal:

Through the integration of theory and practice and through the promotion of multidisciplinary competences and skills the employability of the programmes' graduates is promoted and runs as a common thread of the study programmes.

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

4. Academic environment and framework conditions

4.1 Faculty

For all study programmes

The academic qualification of lecturer in Indonesia is stated in the rules of Ministry of State Apparatus Utilization and Bureaucratic Reform No 17, 2013. The programmes employ Professor, Associate Professor, Assistant Professor and lecturer as its teaching staff.

1. **Professor** is an academic qualification for a lecturer who has been earned a PhD from an accredited and recognised higher education institution. He/She shall have publication(s) in a scientific activity to improve the knowledge after attaining his/her Ph.D. A Professor is at least required to publish three scientific researches in international journals and at least one scientific research published in a reputable international journal, valid for three years. To secure a professorship, a potential lecturer must have collected 850 sks credits upon promotion

2. **Associate Professor** is an academic rank for a lecturer who has obtained a PhD from an accredited and recognised higher education institution. The qualification is obtained after collecting 400 sks credit.

3. **Assistant Professor** must hold a minimum qualification of a master's degree from a reputable university. The qualification can be achieved by completing a minimum of 200 sks credits.

4. **Lecturer** is the primary title of an academic career. Lecturers must have a Master Degree and have passed the recruitment process to become a lecturer. All lecturers regularly publish their journal articles and books at national/international publication level. Some lecturers show outstanding performance in their research activities and were awarded various grants provided by universities and Ministry of Education, Culture, Research and Technology, and other sources.

The academic qualification is verified with the Regulation No. 1262/XIII/A/UNAND- 2014 issued by the Rector of Universitas Andalas that obliges every lecturer to conduct at least one research, which is equal to 3 SCUs per semester. Applicants to any academic positions must provide information regarding their pedagogical and didactical qualification. Assessments of teaching competence use some criteria including participation in courses and trainings, teaching experience, and educational contributions.

Universitas Andalas provides trainings regularly to improve competency of the academic staff, including the programme of Improvement of Instructional Technique Skills (PEKERTI) and Applied Approach (AA). Since the Covid-19 pandemic occurred, on-campus activities were significantly restricted. The pandemic has forced the academic staffs to change their delivery of teaching from a face-to-face to distance learning. The Academic staff have been trained to deal with such distance learning activities. Reward and recognition programmes are ways to improve the faculty's performance. Since 2018, Universitas Andalas has implemented performance based remuneration system. In addition to remuneration, a faculty member can get recognition or award for his/her outstanding performance for one-year period. The recognition or award is presented at the University's anniversary celebration annually.

The recruitment system for full-time lectures is regulated by the Ministry of Education, Culture, Research and Technology while part-time lecturers are hired under the regulation issued by the University. For new hired lecturers, the typical training methods are held in order to improve their teaching competency, including the Improvement of Instructional Technique Skills (PEKERTI) and Applied Approach (AA).

Universitas Andalas assigns a special unit to arrange all the trainings needed by lecturers, called the Institute for Educational Development and Quality Assurance (IEDQA). In terms of advanced trainings, professional qualifications are required by the faculty to improve the lecturers' skill in related fields. Every year, the faculty provides financial supports for lecturers to attend trainings in professional qualification and award for those who are eligible. Other than these basic trainings, IEDQA also facilitates other trainings such as Case-Based Method, Project-Based Learning and Outcome- Based Assessment. The assessment methods for distance learning are coordinated by the University by surveying the students and lecturers every semester.

Furthermore, to maintain the quality of teaching, research, and community services of the lectures, several awards/ grants are provided by University and Ministry of Education, Culture, Research and Technology and Higher Education. National and international conferences are also run regularly to improve the lecturers' knowledge in specific fields. Workshops and web-seminars are also held to improve the quality of lecturers in terms of research and teaching activities.

The Lecture's Performance Report is required to assess how lecturers maintain their competence based on the minimum requirement and outstanding level. The evaluation system is carried out periodically twice a year. The lecturers are entitled to incentives in the form of remuneration if their teaching hours exceed the standards. Appreciation is also given to lecturers who successfully publish scientific articles in reputable journals. The appreciation is in the form of financial incentives in various amounts depending on the quality of the published article.

Undergraduate Economics Study Programme (UESP)

UESP has 45 faculty members (44 full-time and one part-time) who are responsible for maintaining teaching and learning activities. In terms of academic rank, UESP has six lecturers, 27 Assistant Professors, five Associate Professors, and seven Professors. The faculty-student ratio is 1:11 indicating that there is one academic staff for eleven students.

The faculty members are knowledgeable and skilled in a specific field of study. The faculty members in UESP have completed their postgraduate degrees from national and international institutions and fulfilled the basic requirement set by Ministry of Education and Culture.

UESP ensures all students to receive a quality teaching and learning activities from the lecturers. In order to achieve this, UESP specifies that every faculty member must be qualified in the relevant discipline. The academic qualification of our faculty can be confirmed through the number of publications in national and international journals. In the last five years, the average number of scientific publications has reached 27 publications per year either individually or in group.

In the last five years, some of the UESP's academic staffs have practical expertise in industry or government offices. The institutions and academic staff's role are the following:

- Bank Indonesia (Indonesia Central Bank): Expert Team

- Bank Negara Indonesia-Padang Branch: chief economist
- Semen Padang: commissioner
- Directorate General of Treasury Affairs, State Treasury: Chief Regional Economist
- BPR (Rural Bank) Kerinci: Commissioner
- KEN (National Economic Committee): Expert Team
- Board of Transportation in West Sumatra: Expert Team
- Regional government: Expert Team

The faculty members collaborate in teaching, research, and community services. UESP has designed some courses delivered in collaborative team-teaching. The faculty members have an equal partnership to join mutually interesting and beneficial research. UESP has facilitated this research collaboration in Center for Study in Finance and Development (PSKP). Interdisciplinary cooperation in community services takes place when a team of specialists from different disciplines delivers services to a client.

Undergraduate Accounting Study Programme (UASP)

UASP employs qualified lecturers both academically and professionally. It has 45 full-time lecturers. Two of them are professors, 16 have a Doctoral degree, and 29 have a Master degree. To fulfil the study programme's requirement to improve student's practical knowledge and experience, UASP hires five professionals as part time lecturers. These professionals have different expertise as Auditors, Entrepreneurs, Tax consultants and Government officials. The staff to student ratio is 1:20.

Every lecturer possesses specific competencies to meet the intended qualification objectives such as Chartered Accountant, Certified Public Accountant, Certified Management Accountant, Certified Sustainability Report Assurer, Certified Risk Management Professional, Certified Risk Associate, Certified Risk Professional, and Certified Tax Consultant. A number of teaching staff have obtained practical experiences as an auditor, tax consultant, public accountant. Such practical experience is useful for obtaining the latest issue related to the accounting theory. The up-to-date knowledge of current development in accounting field can be implemented into the classes and related research.

Currently, four lecturers run their own public accountant firms, three lectures are appointed as audit committee and risk oversight committee at Bank Nagari (Local Development Bank-West Sumatera) and Semen Padang Corporation. In addition, seven lecturers have experiences as a practitioner in the local government, and one lecturer works as tax consultant. All lecturers with business experience are assigned to or responsible for teaching courses related to their professionalism. For instance, the lectures who have experience in public accounting firms are assigned to teach courses such as Auditing, Financial Accounting, and other related subjects.

Cooperation between lecturers can be explained in relation to the Tri-Dharma Perguruan Tinggi (Three Pillars of Higher Education) which reflects the important aspects regarding the obligation of Indonesian higher education sectors as explained in the law of higher education. The activities cover teaching, research, and community services. In terms of teaching activities, most of the cooperation between the faculty members is conducted internally because teaching responsibility is required team-teachings. In this, the academic staff works together from preparing the material

for the students, teaching activities in the class, to carrying out the evaluation. In addition, most of the research and community services are organised in a team either in the same department or in cooperation with other departments such as Business, Economics, Information Technology and Medical Science.

This collaboration not only involves the faculty members but also invites several students, who are asked to join the team. The UASP creates a team teaching for each of accounting study field such as Financial Accounting, Management Accounting, Taxation, Auditing, Governmental Accounting, and Information System. Each of these team teachings should evaluate the course contents, teaching methods, and assessment method regularly before the semester begins.

Undergraduate Management Study Programme (UMSP)

UMSP has 47 academic staff members. Most of them graduated from overseas universities. The composition of the functional position of the full-time lecturers based on their academic ranks consists of 14 Assistant Professors, ten Associate Professors, and four Professors. At the UMSP the staff to student ratio is currently 1:13.7.

UMSP lecturers carry out business practices through various entrepreneurial and corporate activities. The lecturers have their own businesses in consulting, research, manufacturing, services, and retail. In addition, lecturers also have experience in national and multinational companies according to their scientific expertise. The lecturers at UMSP have business experiences from various industries such as food and beverage, fashion, and tourism business. Their experiences have enhanced students' understanding of real cases in the business world. UMSP lecturers also share their business experiences to their colleagues, for example, in a weekly meeting. Five of the lecturers have experience in managing business incubators in Universitas Andalas. Two of our lecturers have been certified by the Infodev World Bank as a business incubator manager. They are responsible for assisting start-ups proposed by ongoing students and alumni.

Cooperation among faculty members is carried out through the implementation of educational activities involving the team teaching as well as collaborated research and community services activities that require the involvement of other faculty members. The faculty members who teach the same courses prepare their course plan, lecture materials, and standardised exams. Faculty members also cooperate in the student research process to thesis exams. The UMSP has created a team teaching that manages in particular curricula including course plans per semester. In addition, lecturers have weekly meeting held on every Wednesday where they share experiences, case studies, teaching methods or even student's progress. The lecturers also join the *messenger* forum to discuss about teaching, research, and community service activities. In terms of research, the UMSP encourage lecturers to present their papers and research proposals as a way to provide some feedback from their colleagues. The lecturers can also establish research collaboration in which they can share knowledge stemming from different viewpoints.

Master of Accounting Study Programme (MASP)

MASP has 28 qualified lecturers. All of the lecturers who teach in the programme hold a doctoral degree and two of them are professors. There are two lecturers from other departments and universities each at the programme. They are hired based on their qualifications and teaching or professional experiences. Among the 26 full-time lecturers, 14 of them are from the Department of

Accounting of the Faculty of Economics. In addition to the academic qualification, each lecturer has his or her personal professional competence, as for e.g. as Chartered Accountant, Certified Public Accountant, Certified Management Accountant, Certified Sustainability Report Assurer, Certified Risk Management Professional, Certified Risk Associate, Certified Risk Professional, and Certified Tax Consultant. Some of them are active professionals, running their own consulting or accounting offices or working with other corporations in the board or board-related duties in the corporation.

MASP assigns lecturers to teach courses based on their academic background and professional experience. For example, the lecturers who run the public accounting office have to teach auditing related courses or those who sit on the board of director must teach in corporate governance related courses. Therefore, their experiences as a professional ensure that they can bridge theories and practices which they can share with the students in the classroom or in their research activities.

The faculty members meet regularly before the beginning of a new semester to review the course materials. This review is carried out by the related team teaching, made up of at least two lecturers for each course. Another form of collaboration between teachers is research activity.

Master of Management Study Programme (MMSP)

MMSP has 55 lecturers consisting of 49 full-time lecturers and two part-time lecturers. All of them have a Doctoral degree as a minimum qualification. In total the programmes teaching body consists of eleven Professors, 28 Associate Professors, twelve Assistant Professors and eight lecturers. At present, the lecturer-student ratio is 1:4, suggesting that the teaching and learning activities can be run sufficiently.

It is compulsory for all lecturers to get themselves involved in education, research, and community service activities (Three Pillars of Higher Education). Every lecturer has to carry out these activities, and it is recorded as performance credit points. The majority of the teaching staff at the MMSP has experience in businesses as consultant, expert, advisory committee, and commissioner. Some of them also work for the top management in national and international companies such as SKK Migas [the Upstream Oil and Gas Special Regulatory Taskforce] and PT Semen Padang (State-owned company). They are invited as non-permanent lecturers or guest lecturers to enrich the teaching materials from the perspective of business practitioners. Their experience has brought added values to the teaching materials to help achieve the MMSP's objectives.

Coordination between teaching staff is carried out regularly through department meetings, senate, and lecturer forums. For the management board of the MMSP, meetings are held with the faculty leaders and with the other department managers. In addition, the MMSP also includes industry in particular focused-group discussions to evaluate the curriculum on a regular basis. In the realm of teaching, lecturers are grouped based on their expertise and subjects they teach. Every teaching staff contributes to improving the quality of teaching and research output at the MMSP. The lecturers cooperatively conduct research and projects according to their expertise. These activities occasionally involve students as a way to increase their capacity in the field of research.

For all programmes

There are some services available for students to improve their learning and career development:

Academic advisors are lecturers who are tasked with advising students so that they can complete their studies effectively and on time. An academic consultation book is made available to record the student-advisor consultations.

The academic support is provided for students who are going to take the final examination during examination preparation. Special and intensive guidance are also offered to students who are about to take the final exam. The students who fail the examination are guided to master the subjects tested, especially by providing tips and tricks to pass the examination. They are assisted to obtain the material and do the exercises to face the tests in small group discussions.

To facilitate service to students, the programmes provide email, social media, Instagram and WhatsApp as a means of communication. Every lecturer has a direct communication channel to his/her students by which they can discuss not only thesis supervisory, but also regular courses. Students can contact the lecturer through a social media such as WhatsApp. In practice, each course has its own WhatsApp group for ease of communication between lecturers and students. Communication between students and lecturers after working-hours is possible through various platforms such as i-Learn LLearning Management System (LMS), email, and WhatsApp.

Appraisal:

The structure and number of teaching staff corresponds with the programmes' requirements. A list of all lecturers and of the University's full-time staff in general shows the availability of the required capacity to implement the programmes. The faculty's composition guarantees that both the academic standards and the requirements of professional practice are satisfied.

According to the CVs the academic ability of the teaching staff is in line with the requirements of the programme for teaching. During the online conference, the faculty staff confirmed that measures for further qualification of the faculty members such as trainings for didactical methods take place. The practical business experience of the faculty corresponds to the requirement of the programmes to integrate theory and practice.

For all programmes

During the interviews, the panel was also able to convince itself that a regular interaction between faculty members takes place, in which the study programmes' contents are discussed in order to improve them.

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.

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

4.2 Programme management

The programmes are integrated into the organisational structure of Universitas Andalas under the coordination of the Dean who is assisted by three Vice Deans (Vice Dean for academics, Vice Dean for finance and Vice Dean for student affairs). Structurally, the programmes are under the Department of Economics and, therefore, all activities must be executed in coordination with the Head of the Department of Economics.

Based on government regulations, the Head of the study programme manages and administers the programme and reports to the Dean and Head of the department. The Head of the study programme occupies the role of operational leader who manages the programme, including the teaching and learning process, supervision and evaluation, as well as providing feedback based on regulations and implementation guidelines as a standard to realize the programme's vision and mission. In organisational relations, the Head of the study programme is responsible for the study programme in carrying out various coordinating functions with departments and faculties. The coordination function is done in terms of:

- Planning the class schedule and evaluation of learning outcomes.
- Coordinating the implementation of lectures in the study programme environment.
- Coordinating the process of implementing education, research and community service programmes at the department and faculty level.
- Coordinating the planning, provision and proposal for the need for lecturers, facilities, and educational infrastructures.
- Monitoring the course of the teaching and learning process in accordance with the curriculum; and
- Evaluating the current study programme management system.

Their responsibilities of the administrative staff are related to academic affairs, IT supports, department staff, financial division and secretariat. Supporting staff provide services for lecturers and students such as organising the courses and examination schedule and thesis seminar schedule, managing the Reading Room, providing official letters and documents as required, providing support for related to Learning Management System, maintaining the faculty's website and systems (i.e., lecturers' performance evaluation, grading system and other academic information). The faculty provides trainings for all supporting staff including Service Excellence Training. The LP3M (Institute of Educational Development and Quality Assurances) organises regular trainings to enhance the staff's skills and knowledge.

The University has a programme for developing the ability of its administrative staff to support the achievement of predetermined activity targets. Several trainings to improve their administrative skills include the SOP Preparation training, Excellent Service training, Financial System training, English Language training, ICT training, Librarian training, Academic Information System training (SIA), Employee Management Information System training (SIMPEG), Computer Training or Financial Training that are regularly carried out by the University. In addition, MESP can send its staff to attend workshops or training organised by other parties outside the University and is given the opportunity to pursue a higher education.

To facilitate services for students, education staff the study programmes update the information via websites, email, social media, Instagram and WhatsApp as a means of communication to enable teaching and learning processes run smoothly.

Appraisal:

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

Faculty members and students are fully supported by the administration in the organisation of the study programmes. In the various discussions, it became clear to the panel that administrative staff is involved as an integral factor in the success of the study programmes.

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

4.3 Cooperation and partnerships

Undergraduate Economics Study Programme (UESP)

UESP has established different cooperation and partnerships with internal and external institutions:

- AFEBI (Association of Faculty of Economics and Business in Indonesia): seminar
- APSEPI (Association of Economics Study Program in Indonesia): seminar Cooperation and partnerships with other academic institution have supported the UESP's educational objectives.
- Bank Indonesia (Central Bank of Indonesia): seminar, webinar, joint research, financial aid for thesis writing, guest lecture, internship, and scholarship
- OJK (Otoritas Jasa Keuangan [Financial Services Authority]): seminar and webinar
- LPS (Lembaga Penjamin Simpanan [*Indonesia Deposit Insurance Corporation*]): seminar, webinar, research, and internship
- Business Enterprise (PT Telkom): Internship
- Bappenas (Badan Perencanaan Pembangunan Nasional Republik Indonesia [Ministry of National Development Planning of the Republic of Indonesia]): research policy

Undergraduate Accounting Study Programme (UASP)

The UASP has several cooperation agreements with other academic institutions either locally or internationally. The agreements are mostly focused on education, research collaboration, and community services such as research collaboration, distance learning, credit earning system, visiting lecturer and student exchange. In response to the latest programme from the Ministry of culture and education, commonly referred to "Merdeka belajar" (Freedom to Learn), 'Kampus Merdeka' (Independent Campus), the programme has made agreements in the scheme of Credit Earning System with Riau University (Indonesia), Bung Hatta University (Indonesia), and Jember University (Indonesia). The continuous collaboration in terms of Credit Earning between universities in Indonesia is run under the supervision of the Institute of Accountants - Compartment of Accounting Educators. Furthermore, the UASP's students have participated in Student Mobility Award programme and had the chance to visit two countries (Hungary and South Korea) in 2021.

Building collaboration and cooperation between universities, business enterprises, and other institutions including governments is a strong key to maintain the quality performance of UASP. UASP maintain cooperation agreements with governmental agencies, business enterprises and educational programmes. The cooperation of UASP with other parties are categorised into several activities

- Teaching Activities as visiting lecturers or guest lecturer: This collaboration took place within the KMMI programme and was part of the implementation of the Freedom to Learn, Independent Campus curriculum to enhance the development of students' qualifications and skills. The collaboration also exists for professional qualification such as the Certified Public Accountant Examination.
- Community Services, the activity held with the organisation in terms of empowering the small and medium enterprises and completing the data sources. Students involved in

community services through KKN (Community Service Programme) activities which is compulsory for all active students in specified semester.

- Research and Publication, some research collaboration held with business enterprises, government agencies and other related organisations.

Undergraduate Management Study Programme (UMSP)

The UMSP has been involved in various partnerships with other academic and non-academic institutions nationally or internationally. For example, the UMSP has organised an international entrepreneurship and innovation seminar in cooperation with the MCUT (Ming Chi University of Technology), a university in Taiwan. The UMSP has worked together with the University Sabah Malaysia (Malaysia) for a Student Exchange Programme. Furthermore, a number of UMSP students have participated international exchange mobility to several countries, including the Netherlands (NHL) or USA (Boston University and Pennsylvania University).

The UMSP has cooperated with both private and state-owned enterprises like Transmart Carrefour, Cyrus Network, PT Semen Padang, Kunango Jantan, RNI. The programme has also collaborated with small and medium enterprises (SMEs) including SMEs owned and run by our alumni, for example, the Parewa Coffee (a coffee shop), Ria Miranda (Muslim fashion company), Azwar Perfume, Tom Burger or Pasabaru Fresh Market. Our collaboration with industry includes curriculum planning, internship cooperation, guest lecturers, and mentorship for students' start-ups.

Master of Accounting Study Programme (MASP)

MASP has been involved in several agreements with other HEIs. For example, MASP made an agreement with the Ministry of Home Affairs. The agreement allowed MASP to get involved in training of the future civil servants under the Ministry of Home Affairs at their training facilities in the West Sumatera province. The ministry runs several schools in Indonesia and one of them is located in West Sumatra. Other agreements with other HEI are related to the agreements made with the Department of Accounting, who has several agreements with other local universities who offer Accounting Study Programme. The agreement includes activities like Student Exchange between universities and joint seminars.

MASP has been involved in cooperation with national and local institutions. For example, MASP has trained Indonesian civil servants for six batches, both undergraduate and postgraduate in Accounting. This activity was funded by the Indonesian government through the Indonesian Government via the Internal Auditor Office. Previously, the programme had an agreement with Ministry of National Development Planning of the Republic of Indonesia (BAPPENAS) to train government employees both at local and national level. This training was held by the postgraduate programme. In the near future, MASP will sign an agreement with the Ministry of Public Works to train their employees.

Master of Management Study Programme (MMSP)

The MMSP has built partnerships with other academic and non-academic institutions either at national or at international level. This partnership shall foster students' qualifications and skills. The table below shows the partnerships especially for academic purposes of the programme.

Table 4.3 Partnership for academic purpose

No	Partnership	Joint event	Scope
1	Member of The Alliance on Business Education and Scholarship For Tomorrow (ABEST21)	Seminar	International
2	Alliance of Indonesian Master of Management Programmes (APMMI)	Annual Meeting and Seminar	National
3	Communication Forum of Masters of Management in Indonesia (FKMMI)	Annual Meeting and Seminar	National

Cooperation and partnerships have positively impacted the MMSP curriculum. For example, the curriculum was revised as a result of comparisons and discussions with APMMI, FKMMI, and guest lectures from the business practitioners and international academicians from universities, which are the members of the ABEST21.

MMSP has also collaborated with business enterprises and other organisations which can be seen in the table below:

Table 12: MMSP Business Cooperation

No	Name of business enterprise	Description
1	PT Semen Padang	State-owned company
2	Bank Nagari	Regionally-owned enterprises
3	Bank Mandiri	State-owned company
4	Bank BNI	State-owned company
5	PT. Kunago Jantan	National-level enterprises
6	PT Pelabuhan Indonesia	State-owned company
7	PT Mitra Kerinci (Liki)	National-level enterprises
8	PT Bank Syariah Indonesia	State-owned company
9	PT Krakatau Steel	State-owned company
10	PT Bank Rakyat Indonesia	State-owned company
11	Government Agencies	West Sumatra

The partnerships have positively influenced the quality of education in the programme. The results of these collaborations are realised in the form of guest lecturers, research funding, joint projects, trainings, seminars, and conferences. The staff from these organisations is also invited once a year to evaluate the programme's curriculum so that it is in line with their needs.

Appraisal:

Cooperation with universities, other scientific institutions and networks as well as with business enterprises with an impact on the programme are plausibly presented and actively pursued, especially in the regional and national area.

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

4.4 Facilities and equipment

Due to Covid-19 pandemic, the panel was not able to visit the University on-site. Therefore, the panel was provided with a video and descriptions of the University's premises and facilities.

The facilities and infrastructures available at the programme are lecture rooms equipped with projectors and whiteboards and access to the internet (Wi-Fi). These facilities are accessible by the students and lecturers. Other rooms include the laboratory rooms for practicum (education), independent study rooms (cubical), computer rooms, seminar discussion rooms, library rooms, meeting rooms, reading rooms, library and lecturer room.

In addition, to support students' extra-curricular activities, rooms such as cafeteria lounges are also available for open and light discussions. The University also provides sport facilities such as tennis court, basketball court, badminton court, soccer and futsal so as to create excellent sporting interaction within the academic community. The study programme offers students an independent workspace with mobile devices that meet the needs of the students and an internet connection (Wi-Fi) provided by ICT. In the independent study room, the students can work out their assignments independently. The cubical rooms can be accessed for 24 hours on weekdays although the students appear to use them mostly from 8 am to 6 pm Indonesian Western Time.

The Universitas Andalas has prepared a special room for joint lectures for all faculties with the use system regulated by LPTIK (Institute of Information and Communication Technology). In addition, MESP has also been equipped with a postgraduate seminar room which was officially commissioned at the beginning of 2019. This seminar room can be used for seminars and discussions, workshops, and other academic activities. This room has a capacity of 100 participants.

The University also provides a Convention Hall with a capacity of approximately 300 people, an Auditorium with a capacity of 2500 people, a Library Meeting Room on the 5th floor with a capacity of ± 200 people, a seminar room for the Dean of the Faculty of Economics with a capacity of approximately 200 people and several other seminar rooms with a capacity between 100 - 200 people. These rooms are available to be used upon request. In addition, the Department of Economics has two major seminar rooms for conducting research seminars for students in smaller groups.

The library also provides 60 units of computer equipment with internet connection for free. The computer facilities can be used to access the available digital collections. The internet can be accessed in all rooms in the Department of Economics using LAN and Wi-Fi. Internet access with Wi-Fi is also provided in all classrooms, seminars and common rooms. In addition, the Faculty of Economics also provides a computing room that can be used by students to access the internet and for practicum in econometrics and statistics.

Library and Literature access

Universitas Andalas has a five-storey Library Building which occupies an area of around 9,241 m². The entire University community can access the collection. According to the information from UNAND, in 2015 the University main library received an award and was accredited with an A grade (the highest grade) from the National Library of the Republic of Indonesia in Jakarta (see self-evaluation report p. 100).

The main University library uses the Open Access Catalog (OPAC) system which allows visitors to track the availability of reference collections in libraries inside the Universitas Andalas or outside the Universitas Andalas that are connected to the main university library.

The main university library has a self-service borrowing system which enables library visitors to borrow books without direct contact librarians. The main university library homepage is accessible at unand.ac.id and it provides facilities in the form of a web link data site, subscribed e-journal database (ProQuest, ScienceDirect, Garuda, E-journal of Universitas Andalas) and open access e-journal database.

In addition, there are also menus for uploading final projects, suggestion boxes and procurement proposals for new books. Furthermore, The Department of Economics has a reading room with up to 2,000 important specialist publications in the respective field of study.

Table 4.8 List of resources provided in the main library of Universitas Andalas

No	Sources	Printed	Electronic	Total
1	Textbooks	72,849	3,190	99,083
2	Accredited National Journal	324	12,534	
3	International Journal	163	292,560 (530 CD)	
4	Proceedings (Seminars, Conferences, Symposium, etc)	907	2,012 (10 CDs)	
	Total	74,243	309,178	99,083

The University provides an electronic library (e-library) to support online learning thus allowing our students to access various books and academic journals without spatial and temporal constraints. The University also makes subscriptions to several leading journal databases such as Science Direct, ProQuest, and EBSCO are renewed annually to increase the availability of online journals. In addition to the previously mentioned journals, the Faculty of Economics subscribes to Emerald Insight.

Undergraduate Economics Study Programme (UESP)

In addition to the central library, the UESP has a reading room located next to the study programme's office. The reading room is home to 1.109 textbooks, 1.342 theses, 19 international journal, ten proceedings and four accredited national journals. The collection is related to economics. One librarian is assigned to help students and visitors to find the location of the books or other administrative works.

Undergraduate Accounting Study Programme (UASP) and Master of Accounting Study Programme (MASP)

The programmes also support students and lecturers with an Accounting Reading Room (ARR). The reading room provides resources related to accounting in the form of books, magazines, journals and other publications either hardcopies or electronic copies. The ARR was established in 2000 and, so far contains 1,109 textbooks relevant to the current curriculum, 24 nationally recognised journals, 20 international journals, and seminar and conference proceedings.

Undergraduate Management Study Programme (UMSP) and Master of Management Study Programme (MMSP)

The Management programmes provide a collection of books and academic journal in its own library, called the MRR (Management Reading Room). The MRR is home to 1,109 textbooks and is connected to the university main library.

Appraisal:

Due to Covid-19 pandemic, the panel was not able to visit the University on-site. Therefore, the panel was provided with a video and descriptions of the University's premises and facilities. According to that information, the provided teaching rooms and the equipment of the learning facilities seem to be in line with the need of the study programmes.

A certain access to literature and journals as well as to digital media (e.g. electronic media, databases) is ensured. The University uses Science Direct, Emerald, Datastream and Ebscohost. But the panel does not see sufficient access to software like SPSS, STATA or Eviews and to international peer reviewed journals as included e.g. in the fulltext literature database jstor.org (or similar). Thus, a wider range of journals should be made available to students to give them appropriate access. Therefore the panel recommends the following **condition**:

The University ensures a proper access to up-to-date literature and digital information sources and their proper documentation for students and staff concerning coverage and access.

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

4.5 Additional services

For all study programmes

Universitas Andalas facilitates students by providing counselling and career planning through the Career and Counseling Center. The unit is assigned to provide:

1. Employment information services (information is shared via website and various social media).
2. Training and career development.
3. Recruitment services (providing facilities for the registration process, administrative selection, written tests, psychologist tests, psychological interviews, and medical check-up).
4. Hospital
5. Career guidance and consultation.
6. Services for human resource development.
7. Services for a tracer study.

A Career and Counseling Services is available for students where they can obtain information related to career and counselling matters. Information on the services and the job vacancies are updated regularly by the center on its website and social media: <http://karir.unand.ac.id/> and <https://www.instagram.com/unandcareer/>.

The center regularly holds a Career Day event where students and prospective companies meet. Students who needs counselling service can consult with a psychologist working in the center.

The graduates of the Faculty of Economics automatically join the alumni organisation called IKAFE²³.

So far, the IKAFE of Universitas Andalas has contributed in various ways, among others:

- **Scholarship:** IKAFE provides scholarships for outstanding and underprivileged students.
- **Donation of facilities:** IKAFE donates books to improve the quality of reading collection and teaching materials as an effort to increase the competitiveness of students or graduates.
- **Involvement in academic activities:** IKAFE provides input for curriculum improvements and revisions to expand the learning process to the extent that link and match between

²³ <https://ika-feua.org/>.

study and work are met. On several occasions, the UESP also invites alumni to get involved in academic activities on campus, such as seminars and public lectures for sharing their knowledge and experience.

- **Network development:** The variety of careers pursued by the alumni provides the faculty and programmes with an easy access to various information on career opportunities in their institutions. In this way, the programmes can maintain and even expand networks with alumni and between the alumni.
- **Provision of facilities for academic activities:** IKAFE often acts as a mediator in providing assistance during academic activities, such as seminars, public lectures, and company visits.

Undergraduate Economics Study Programme (UESP)

In addition to career centre, new students are introduced to campus life in a one-week programme called BAKTI (Student Orientation). After completing BAKTI, the students are required to follow the BBMK (Talent, Interest, Leadership Training) programme, in which the students are introduced to some coaching and counselling such that they develop their personal interest, talent and leadership in organising their cohorts. In the following campus life, new students are required to participate in training for Andalusian Characters. The Andalusian character training is organised to introduce the students to the University's core values and educational philosophy: patience, empathy, honesty, fairness, responsibility, and sincerity or, for short, SEJATI in Indonesian language).

Undergraduate Accounting Study Programme (UASP)

In addition to services by the University career centre campus hiring is organised regularly by our UASP in cooperation with business enterprises. In such an event, students get opportunity to apply for from campus employments offered by many prospective employers such as PWC, ASSA, bank of Indonesia (the central bank), Financial Services Authority of Indonesia (OJK), and Ernst and Young (EY).

UASP has established an alumni association called FKKBA ("Forum Komunikasi Keluarga Besar Akuntan [Forum for Accountants Community]"). The aim of this alumni association is to provide a space for fresh graduates and alumni to meet. FKKBA as an alumni association connects the study programme with the alumni. Some activities involving this alumni association are held every year. This includes offering a scholarship for UASP students, supporting the HIMA (Himpunan Mahasiswa Akuntansi [Accounting Students Association]), alumni sharing session through seminar/webinar, and social activities in collaboration with HIMA.

Undergraduate Management Study Programme (UMSP)

The UMSP has established an alumni organisation, referred to as the Alumni Association of Management of Universitas Andalas. In order to facilitate interactive communication, the association has developed a website, tracer study, mailing list, social media platform, and regular meeting. Information on job opportunities is forwarded to graduates and students to help them with their career and employment search. In addition, information from alumni and other stakeholders can also be shared through the website.

IKA of Management of Universitas Andalas runs programmes, conduct annual meeting, and plays an active as a stakeholder on curriculum planning, and quality improvement of the programme.

Master of Management Study Programme (MMSP)

The MMSP alumni organisation has been long established and is called IK MM FEUA (Ikatan Alumni Magister Manajemen Fakultas Ekonomi Universitas Andalas [Alumni Association of Master of Management of The Faculty of Economics at Universitas Andalas]). The alumni association actively communicates with related parties through social media and chat forums. Alumni activities are arranged regularly with collaboration with the IKA MM FEUA and the MMSP. The activities include alumni meetings, webinars with alumni, and fundraising for the MMSP. In addition, the alumni association is also involved in improving the students' academic performance by getting involved in tracer studies, curriculum revisions, and collaborations with alumni who work in well-known companies.

Appraisal:

Career counselling and placement services are offered to the students and graduates to promote their employability. An alumni network has been established as wells and is used to support the study programmes (e.g. in the further development of the curricula).

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

4.6 Financing of the study programme (Asterisk Criterion)

Universitas Andalas is a state-owned University. Since 2021, the University has officially held a new status as a legal entity. As a result, from 2021, Universitas Andalas can plan and manage its resources autonomously. To date, there are several sources of fund acquired by the University. This includes funding from the Indonesian government through the National Budget and income generated by Universitas Andalas (University-generated fund).

Government fund: This funding is derived from the government in the forms of specific budget, grant, subsidy, and collaborations/partnership fund such as research and community services fund.

University-generated fund: This funding is dominantly derived from from education services that the university performs in the form of a single tuition fee (UKT), tuition fees (SPP), institutional development funds (PI), admission fee for independent programmes and others.

The budget for the study programmes are included in the Ministry/Institute Plan and Budget (RKAKL) of the faculty in accordance with the rules set by the University. The budget contains a work plan, programme, and study programme activities. The sources of funding include the

funding from the University, students in the form tuition fee, government in the form of government funding and other sources, namely from PSKP, research grants or community service grants.

If students have financial problems during their studies, the University offers an arrangement that facilitates the payment of tuition fees in instalments. As an alternative source of funding, students can apply for a scholarship to the government (LPDP) or scholarships from partner companies. Such assistance makes it possible to provide assurance for students to finish their degree.

Appraisal:

The study programmes are funded for the entire accreditation period through the above stated system so that students should be able to complete their studies

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

5. Quality assurance and documentation

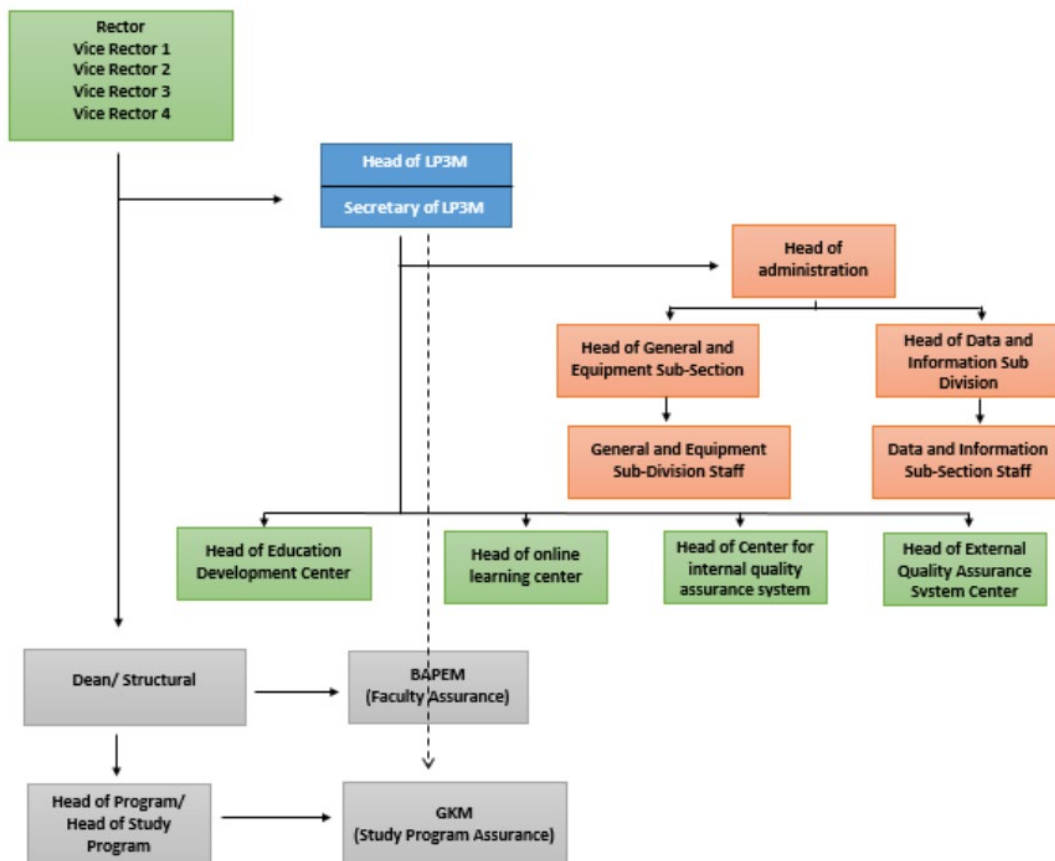
For all study programmes

Quality assurance and development is conducted by the LP3M (Institute of Educational Development and Quality Assurance). It conducts an annual quality assessment called Internal Quality Assurance System (SPMI) through monitoring, evaluating, and academic auditing activities. LP3M (Institute of Educational Development and Quality Assurance) provides guidelines for AMI (Internal Quality Audit²⁴). The quality standards referred to by LP3M (Institute of Educational Development and Quality Assurance) Universitas Andalas are KKNI (Indonesian Qualifications Framework), international certification standards, and standards that Universitas Andalas itself have set.

At the faculty level, there is a quality assurance unit called BAPEM (Quality Assurance Board) which evaluates the academic processes. At the study programme level, there are smaller units or task forces called GKM (Quality Control Unit) which evaluate the academic processes of each study programme. GKM (Quality Control Unit) and the Head of the study programme are responsible in monitoring and reporting the evaluation and submit the report to LP3M (Institute of Educational Development and Quality Assurance). Later, the LP3M auditors evaluate the report and make necessary recommendations.

Table 13: Quality Assurance at Universitas Andalas

²⁴ Internal Quality Audit guidelines are used by auditors to monitor and evaluate academic activities based on seventeen criteria: identity, curriculum, process, assessment, academic atmosphere, student quality, graduate profiles, human resources, facilities, information system and communication, finance, management, research, community services, cooperation, ethics, and positive environment.



The study programme's GKM (Quality Control Unit) is a vital part of the implementation of quality assurance. The quality assurance process can be seen from the preparation of lecturers and staff to organise the teaching and learning process under established procedures. GKM (Quality Control Unit) ensures the readiness of lecturers in teaching through the RPS (syllabi) made by each lecturer and evaluates if the exam questions follow the stated achievements. Meanwhile, the Head of study programme and other faculty members ensure the availability of facilities, infrastructure, and administrative services related to the implementation of teaching and learning.

To ensure the quality of education at Universitas Andalas, LP3M (Institute of Educational Development and Quality Assurance) regularly assigns auditors every year to evaluate internal quality through AMI (Internal Quality Audit) activities. LP3M created an Internal Quality Audit Information System (SIAMI) to document every audit result. In addition, every semester at the faculty level, BAPEM (Quality Assurance Board) and GKM (Quality Control Unit) cooperate in evaluating each study programme's performance with the support of the Heads of the study programmes. The results of audits carried out by either AMI (Internal Quality Audit) or BAPEM (Quality Assurance Board) are submitted to the study programme to maintain the existing quality and improve the parts that have not been fulfilled.

Students, faculty, lecturers, alumni, and other stakeholders, evaluate the quality assurance process at Andalas University. LP3M (Institute of Educational Development and Quality Assurance), BAPEM (Quality Assurance Board), and GKM (Quality Control Unit) periodically carry out a quality assurance system following their respective fields and responsibilities and document them in archives. Archives are written reports that are stored as documents.

Meanwhile, the evaluation report is published on university, faculty, and study programme websites.

Instruments of quality assurance

The teaching and learning processes are regularly assessed by the students. The evaluation is done by the GKM (Quality Control Unit) through the students' academic portal at the end of each semester. The evaluation includes questions on the course materials and planning, and the implementation during the semester. Other related issues are included in the evaluation such as the learning infrastructure, the method in learning implementation, facilities, and academic supports by the university. The evaluation results are then distributed and reported to the head of study programme, faculty, and the University to be discussed to help make necessary improvements. The student evaluation is also forwarded to LP3M (Institute of Educational Development and Quality Assurance), especially to the evaluation and student affairs unit. This evaluation is part of LP3M's (Institute of Educational Development and Quality Assurance) comprehensive evaluation on the University's academic activities to ensure that the academic processes are implemented accordingly.

The faculty members are responsible for evaluating their academic quality, including the teaching and learning processes, the materials, and course curriculum. On a regular basis, the faculty members revise and develop the required teaching plans, syllabus, and adapt most current regulations on academic fields issued by the Ministry of Education, Andalas University, and the study programme itself. The study programme schedules regular meetings for the faculty members to discuss academic issues, research, and academic activities. Each semester, all faculty members report the academic achievement of their classes, grading for students and their workload and performance via the Lecturer Performance Report (LKD) on Simpeg, the University's staffing system. These reports become the basis of the further distribution of academic activities and to prepare necessary improvement and strategies to achieve the study programme's goals.

External quality assurance is carried out through the evaluation of alumni, graduate users, and stakeholders. The University established a unit, namely the Careers and Counselling Center, one of whose duties is to conduct tracer studies to alumni who have graduated within one to three years. Alumni can evaluate their studies in correlation to their current professional positions. The evaluation is aimed to find out the correlation of the curriculum of the study programme with the market. The evaluation report is submitted to the Dean, and the Dean forwards it to the Head of the study programme. At the faculty and study programme level, an evaluation is also carried out with graduate users and stakeholders by holding an FGD (Forum Group Discussion) to discuss user satisfaction and user evaluation of the curriculum and suggestions for improvement.

Programme documentation

The study programmes provide a Curriculum Guidebook, Student Handbook, prospects and brochures. Moreover, through LMS (Learning Management System) the programmes regularly provide the information regarding semester learning plans, teaching materials, assignments, quizzes, exams, exam regulations, attendance, and other information. Students can easily access information about the courses on that website.

The information related to the academic activities is informed through the academic calendar issued by the University as the guideline for all related units within the University. General information about study programme such as activities during the academic year, academic calendar, and current news can be found on the website, official Instagram account, in newspapers, and the study programmes’ guide book. Information is also sent to each student's portal account.

Appraisal:

The University has set up a quality assurance and development procedure, which systematically and continuously monitors and develops the quality of the programme with respect to its contents and processes.

The quality assurance and development procedure takes into account the results of the evaluations of students, alumni, lecturers and third parties as well as graduate employment with the help of the tracer studies conducted. Responsibilities are also clearly defined. However, the panel criticises the fact that only the workload of the lecturers is evaluated, while the assessment of students’ actual workload is not systematically analysed and evaluated. A question whether the actual workload of the whole course corresponds with, is lower or higher than the estimated workload (including teaching time, self-study time, and examination) is missing in students’ course evaluation forms. Therefore, the panel recommends the following **condition**:

The University implements a student workload evaluation system for each course which includes a systematic control loop from the survey to the analysis of the results and the implementation of appropriate measures.

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

In terms of the programme description, the University uses several digital systems that provide students with all relevant and required information online. The panel would like to point out that the course descriptions provided to the panel in the appendices need to be improved (see appraisal in chapter 3.2 and 4.4)

In terms of information on activities during the academic year the University and faculty regularly publishes current news and about the study programmes on their website and social media.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
5.1*	Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)	condition				

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

Quality profile

HEI: Universitas Andalas, Indonesia

Bachelor / Master programme:

Bachelor of Economics (S.E) [UESP]
 Bachelor of Accounting (S.Ak) [UASP]
 Bachelor of Management (S.M) [UMSP]
 Master of Accounting (M.Si) [MASP]
 Master of Management (M.M) [MMSP]

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

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

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