

Decision of the FIBAA Accreditation and Certification Committee



10th Meeting on June 21, 2023

PROGRAMME ACCREDITATION

Project Number:	21/136 cluster 2
Higher Education Institution:	University of Lampung, Indonesia
Location:	Bandar Lampung, Indonesia
Study Programmes:	<ol style="list-style-type: none">1. Bachelor of Accounting (B. Acc.)2. Master of Accounting (M. Acc.)3. Bachelor of Management (B.M)4. Master of Management (M.M)5. Bachelor of Development Economics (B.E.)
Type of Accreditation:	initial accreditation

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

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

Period of Accreditation: June 21, 2023 - June 20, 2028

Condition (see chapter 5.1):

The University

- a. 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 taking of appropriate measures;
- b. conducts the student surveys anonymously.

Proof of meeting this condition is to be submitted by March 20, 2024.

The FIBAA Quality Seal is awarded.

Assessment Report

Higher Education Institution:

University of Lampung, Indonesia

Bachelor/Master programmes:

1. Bachelor of Accounting
2. Master of Accounting
3. Bachelor of Management
4. Master of Management
5. Bachelor of Development Economics

Qualification awarded on completion:

1. B. Acc. Bachelor of Accounting
2. M.Acc. Master of Accounting
3. B.M. Bachelor of Management
4. M.M. Master of Management
5. B.E. Bachelor of Economics

General information on the study programme

Brief description of the study programmes:

B.M. - Bachelor of Management

The programme aims at producing graduates with the ability to analyse and prepare the organization's strategic plan and then translate the strategic plan into an organizational, operational plan at the functional level. This profile follows the objectives of the study programme, which is to produce graduates with character and academic abilities in the management field that have a competitive power nationally and internationally. The Bachelor of Management manages a regular and an international programme. The international class programme has the same curriculum structure and financing as the Regular Bachelor's degree programme. To be able to take international classes, students will be selected through administrative selection, essay writing tests, and interview selection.

B. Acc. - Bachelor of Accounting

The programme aims at meeting the current market needs with three scientific concentrations, namely (1) Financial Accounting, (2) Management Accounting, and (3) Public Accounting. The graduates can compile, analyze, and communicate accounting information for business and non-business decision making, have advantages in implementing accounting knowledge in various types of industries based on applicable accounting standards, in implementing taxation science following applicable regulations for business and non-business interests, and in carrying out the process of examining financial statements and other fields following applicable audit procedures. The Bachelor of Accounting manages a regular and an international programme. The international class programme has the same curriculum structure and financing as the Regular Bachelor's degree programme. To be able to take international classes, students will be selected through administrative selection, essay writing tests, and interview selection.

B.E. - Bachelor of Development Economics

The programme design aims to deliver a profile of graduates who can identify and analyse economic development in rural and urban areas, formulate policy recommendations to local governments, and analyse trends and phenomena in the monetary and banking spheres. The Bachelor of Development Economics manages a regular and an international programme. The international class programme has the same curriculum structure and financing as the Regular Bachelor's degree programme. To be able to take international classes, students will be selected through administrative selection, essay writing tests, and interview selection.

M.M. - Master of Management

The graduate profile is designed to be in line with the objectives of the study programme and to produce professional graduates in business management and government management. To that end, the curriculum for the study programme is designed to accommodate five concentrations that are (1) Marketing Management, (2) Human Resource Management, (3) Financial Management, (4) Entrepreneurship, and (5) Public and District Financial Management.

M.Acc. - Master of Accounting

The programme is designed to deliver a profile of graduates who have the competence to become professional academics in the accounting field, professional managers in accounting and auditing, professional consultants in accounting, and researchers who can analyse accounting problems. This graduate profile is in line with the objectives of the study program, namely to produce graduates who can develop research and quality expertise in the accounting field that orients to the development of knowledge and its application in the business world.

Type of study programmes:

Bachelor of Management: undergraduate

Bachelor of Accounting: undergraduate

Bachelor of Development Economics: undergraduate

Master of Management: postgraduate

Master of Accounting: postgraduate

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

Bachelor of Management: 227 ECTS credits (8 semesters)

Bachelor of Accounting: 227 ECTS credits (8 semesters)

Bachelor of Development Economics: 227 ECTS credits (8 semesters)

Master of Management: 68.8 ECTS credits (4 semesters)

Master of Accounting: 65.6 ECTS credits (4 semesters)

Mode of study:

All study programmes: full-time

Didactic approach:

All study programmes: study programmes with obligatory class attendance

Double/Joint Degree programme:

No

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

Bachelor of Management: 120 students and 3 classes

Bachelor of Accounting: 120 students and 3 classes

Bachelor of Development Economics: 120 students and 2 classes

Master of Management: 40 students and 2 classes

Master of Accounting: 40 students and 2 classes

Programme cycle starts in:

Start of all programmes - Fall semester

Initial start of the programme:

Bachelor of Management – September, 1965

Bachelor of Accounting – June, 1994
Bachelor of Development Economics – December, 1983
Master of Management – April, 2000
Master of Accounting – December, 2010

Type of accreditation:

All study programmes: initial accreditation

Procedure

A contract for the initial accreditation of the Bachelor of Accounting (B. Acc.), Master of Accounting (M. Acc.), Bachelor of Management (B.M.), Master of Management (M.M.), Bachelor of Development Economics (B.E.) was made between FIBAA and University of Lampung on November 26, 2021. On September 26, 2022 the University of Lampung submitted a self-evaluation report, which included a detailed description of the programmes and further documents in order to prove that the criteria for programme accreditation are met.

At the same time, FIBAA appointed a review panel¹. The University of Lampung has agreed with the chosen experts. The panel consisted of:

Prof. Dr. Karen Cabos

Technische Hochschule Luebeck,
University of Applied Sciences, Germany
Professor of International Management
(International Management and Business)

Marie-Luise Meier

Nova School for Business and Economics, Lisbon, Portugal
Student CEMS Double Degree in International Management (MIM)
Completed: International Business Management, BA, HWR Berlin

Prof. Dr. Anke Muessig

University of Luxembourg
Professor of Business Administration (Auditing and Accounting; BA, Auditing, Accounting, Management Accounting, Taxation, Sustainability, Financing, Finance)

Maik Oneschkow

FedEx Express Germany GmbH
Clearance & Brokerage OPS, Frankfurt a.M
Manager Clearance & Bookering OPS, internal Quality auditor
(International Business, Business Administration, Controlling, Import-& Export Clearance Operations)

Prof. Dr. Sukirno DS,

Universitas Negeri Yogyakarta
Professor in Managerial Accounting
(Managerial Accounting, Accounting, Management, economic Education, Education)

Prof. Dr. Johannes Treu

IU International University of Applied Science, Germany
Professor for general Business Administration and Economics Course Director for International Management and International Business (Economics, Economics of Globalisation, Digital Studies, Blended Learning, Sustainable Management)

FIBAA project manager:

Yelena Istileulova, PhD

¹ The panel is presented in alphabetical order.

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an online conference). The online conference took place on March 13-15, 2023 via the video conferencing tool *Zoom*.

At the end of the on-site visit, 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 6, 2023. The statement on the report was given up on June 13, 2023. It has been taken into account in the report at hand.

Summary

The Bachelor of Accounting (B. Acc.), Master of Accounting (M. Acc.), Bachelor of Management (B.M.), Master of Management (M.M.), Bachelor of Development Economics (B.E.) offered by University of Lampung (UNILA) fulfil with few exceptions the FIBAA quality requirements for Bachelor and Master programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) under one condition for five years starting on June 21, 2023 and finishing on June 20, 2028.

These study programmes are 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 aspect²: *Quality assurance and quality development* (concerning the lack of workload survey). They recommend the accreditation on condition of meeting the following requirements:

Condition (see chapter 5.1):

The University

- c. 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 taking of appropriate measures;
- d. conducts the student surveys anonymously.

Proof of meeting this condition is to be submitted by March 20, 2024.

In addition for **Master of Accounting (M. Acc.)**, and **Master of Management (M.M.)**:

Furthermore, the quality requirement that has not been fulfilled – *Internationality of the student body* (chapter 3.4.2) – 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 **all five programmes** could be further developed:

- the panel recommends further exploiting the potential for international collaborations, not merely to education institutions but also to industries or non-education institutions (see chapter 1.2)
- the panel recommends further sharpening the profile of the degree programmes for the employment opportunities available on the labour markets, including more emphasis on the unique selling points of the degree programmes (see chapter 1.3)

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

- the panel recommends a more systematic approach with the advice for credit transfers when the recognition of degrees and periods of study at other HEIs is taken place (see chapter 3.2)
- the panel recommends to track closely how students are doing during their studies and to have an early warning system in place with a link to the internal quality assurance system (see chapter 3.2)
- the panel recommends intercultural learning opportunities be further expanded so that students can deepen their practice experience through international interaction (see chapter 3.4)

For **Master of Accounting (M. Acc.)**, and **Master of Management (M.M.)** the panel recommends additionally:

- with regard to the rather stronger scientific orientation of the Master's study programmes, the panel recommends that this be made transparent in advertising in order to inform applicants in an appropriate manner (see chapter 1.3)
- the panel recommends involvement in more international studies (see chapter 3.4)
- the panel recommends advertising the programmes more internationally (see chapter 3.4)
- the panel recommends conducting a student survey on opening hours of the library in order to make sure that student receive the access to the library they need (see chapter 4.4)

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

There are two criteria in which the **Bachelor of Accounting (B. Acc.)**, **Bachelor of Development Economics** and **Bachelor of Management (B.M.)** exceed the quality requirements:

- Integration of theory and practice (see chapter 3.3.3)
- Lecturing tutors (see chapter 3.3.4)

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

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Information

Information on the Institution

The University of Lampung (UNILA) is a public university established in 1965. Lampung University is located in Bandar Lampung, the capital and largest city of the Indonesian province of Lampung. Students can study in eight faculties at the undergraduate level, including social and political sciences, agriculture, economics, education, law, mathematics and natural science, medicine and engineering. At the postgraduate level, students continue their education in agri-industry technology, community development, mechanical engineering, natural resource management and forestry. UNILA participates in the Times Higher Education (THE) Impact Rankings 2021, based on the Sustainable Development Goals (SDGs), where it was ranked 601-800 out of the 1,115 world's best universities. However, the rating of the 2022 moves the university to the category of 801-1000th Impact Rankings 2022³. According to Webometrics, in the first half year of 2023 (January-June), at the national level, University of Lampung is located at N13 national ranking, with the world rankings – 1,733 place, which is combined based on its international impact (782), openness (1279) and excellence (3605) ranks⁴.

There are 25,782 students at UNILA by the beginning of 2023⁵. Students enjoy sports activities on campus including a swimming pool, soccer field, tennis courts, volleyball, field hockey, and judo building. There are a variety of other clubs to get involved in including UKM Radio Kampus (campus radio), UKM-BS (culture and art), UKM ZOOM (photography) as well as the student activity Centre, which hosts a variety of artistic activities throughout the academic year. The University has some partnerships with other universities abroad providing some opportunities for its students to study abroad or for faculty exchange to advance their research opportunities. In general, the work culture of higher education in Indonesia encourages its lecturers to carry out performance in the tri dharma (or “Tridharma”) of Higher Education, a mandate from the Indonesian government, the three pillars of Indonesian higher education (*education, research, and community service*)⁶ (Darari, Pratama & Krisnadhi, 2019).

The missions of UNILA are as follows:

1. To implement higher education's Tridharma (UM1)
2. To administer the highest standards of university governance (UM2)
3. To provide societies with equal access to a high-quality higher education (UM3)
4. To establish mutual collaboration with a government, society, business leaders, and non-government organisations, at home and overseas with benefits to all parties (UM4)

UNILA has set up the following objectives (based on its above listed missions):

1. To commit the implementation of high quality of higher education, - Tridharma.

³ Source: <https://www.timeshighereducation.com/world-university-rankings/university-lampung>

⁴ Source of Webometrics: <https://www.webometrics.info/en/Asia/Indonesia%20>

⁵ According to the rankings of Times Higher Education (THE), 2023

⁶ Darari, F., Pratama, G. G., & Krisnadhi, A. (2019, October). Open Tridharma: A Framework for Digital Openness in Higher Education. In 2019 International Conference on Advanced Computer Science and Information Systems (ICACSIS) (pp. 395-402). IEEE.

2. To create academic cultures with conducive and dynamic circumstances to achieve high moral standards.
3. To develop organisations within the university, ranging from departments, divisions and study programmes, faculties, UPT (Technical Implementation Unit) by strengthening the organisations based on good university governance.
4. To provide members of society with equal access and accountability in the implementation of higher education.
5. To be the agent of change for society's benefit.
6. To establish cooperation between given parties, i.e., government, society, and industries, to benefit all parties.

In the long-term development plan (LDP), the University has established the vision to be among the top ten universities in Indonesia by the year 2025. To achieve the vision, the University of Lampung set up its missions linking them with the policy of the Ministry of Education and Culture.

The University of Lampung's Faculty of Economics and Business (FEB) offers eleven study programmes, namely:

Bachelor of Management, Bachelor of Accounting, Bachelor of Development Economics, Vocational Programme of Marketing Management, Vocational Programme of Finance and Banking, Vocational Programme of Accounting, Vocational Programme of Taxation, Master of Management, Master of Science in Accounting, Master of Science in Economics, and Doctoral Degree in Economics. They are all accredited by the National Accreditation Agency for Higher Education (BAN-PT).

Out of eleven study programmes, five study programmes, Bachelor of Management, Bachelor of Accounting, Bachelor of Development Economics, Master of Management, and Master of Science in Accounting, applied for FIBAA accreditation (Foundation for International Business Administration and Accreditation).

There are three programmes of FEB UNILA - Bachelor of Accounting, Bachelor of Management, Bachelor of Development Economics which are accredited with "A" rankings by BAN-PT. In addition to the accreditation carried out by BAN-PT, the Faculty of Economics and Business of UNILA also maintains its quality with external audits, which are carried out regularly every semester by the 9001:2015 ISO (International Organisation for Standardization).

As a part of internationalization, FEB UNILA has become a member of the Association to Advance Collegiate Schools of Business (AACSB) and the Alliance on Business Education and Scholarship for Tomorrow, a 21st-century organisation (ABEST 21).

Furthermore, as a commitment to continue adapting to internationalisation, in 2021, FEB UNILA officially becomes a member of EFMD (European Foundation for Management Development).

Statistical data

Table 1: Statistical Data for Bachelor of Management

		2016	2017	2018	2019	2020	2021
# Study Places offered by HEI		182	212	113	130	162	177
# Applicants	∑	3081	3026	3610	3086	3008	3085
	f	1210	1301	1510	1121	1302	1235
	m	1871	1725	2100	1965	1706	1850
Application rate		1692,86%	1427,36%	3194,69%	2373,85%	1856,79%	1742,94%
# First-Year Students (accepted applicants)	∑	182	212	113	130	162	177
	f	92	110	57	70	93	117
	m	90	102	56	60	69	60
Rate of female students		0,505494505	0,518867925	0,504424779	0,538461538	0,574074074	0,661016949
# Foreign Students	∑	0	1	0	9	0	8
	f	0	0	0	0	0	0
	m	0	1	0	0	0	0
Rate of foreign students		0	0,004716981	0	0	0	0
Percentage of occupied study places		100,00%	100,00%	100,00%	100,00%	100,00%	100,00%
# Graduates	∑	97	81	22	0	0	0
	f	55	38	12	0	0	0
	m	42	43	10	0	0	0
Success rate (students who finished their studies)		53,30%	38,21%	19,47%	0,00%	0,00%	0,00%
Dropout rate (students who dropped their studies)		10,44%	9,91%	5,31%	2,31%	0,00%	0,00%
Average duration of study		4,36	4,33	4,381278195	4,544868421	0,00%	0,00%

Average grade of final degree	3,43	3,484184783	3,489774436	3,498355263	0,00%	0,00%
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Table 2: Statistical Data for Bachelor of Accounting

		2016	2017	2018	2019	2020	2021
# Study Places offered by HEI		165	130	93	93	114	141
# Applicants	∑	1688	1812	1849	2031	1988	1901
	f	910	923	1023	1208	876	979
	m	778	889	826	823	1112	922
Application rate		1023,03%	1393,85%	1988,17%	2183,87%	1743,86%	1348,23%
# First-Year Students (accepted applicants)	∑	165	130	93	93	114	141
	f	95	82	53	53	79	102
	m	70	48	40	40	35	39
Rate of female students		0,575757576	0,630769231	0,569892473	0,569892473	0,692982456	0,723404255
# Foreign Students	∑	0	0	0	0	0	1
	f	0	0	0	0	0	1
	m	0	0	0	0	0	0
Rate of foreign students		0	0	0	0	0	0,007092199
Percentage of occupied study places		100,00%	100,00%	100,00%	100,00%	100,00%	100,00%
# Graduates	∑	149	112	73	1	0	0
	f	89	76	44	1	0	0
	m	60	36	29	0	0	0
Success rate (students who finished their studies)		90,30%	86,15%	78,49%	1,08%	0,00%	0,00%
Dropout rate (students who dropped their studies)		7,00%	10,70%	9,35%	7,20%	0,00%	0,00%
Average duration of study		4,4	4,4	4,5	4,2	0,00%	0,00%
Average grade of final degree		3,5	3,64	3,72	3,6	0,00%	0,00%

Table 3: Statistical Data for Bachelor of Development Economics

		2016	2017	2018	2019	2020	2021
# Study Places offered by HEI		127	117	79	93	97	127
# Applicants	∑	647	691	643	635	744	650
	f	237	331	321	412	423	300
	m	410	360	322	223	321	350
Application rate		19,63%	16,93%	12,29%	14,65%	13,04%	19,54%
# First-Year Students (<i>accepted applicants</i>)	∑	127	117	79	93	97	127
	f	70	77	48	51	68	86
	m	57	40	31	42	29	41
Rate of female students		0,5511811024	0,6581196581	0,6075949367	0,5483870968	0,7010309278	0,6771653543
# Foreign Students	∑	0	0	0	5	0	7
	f						
	m						
		0	0	0	0	0	0
Percentage of occupied study places		100,00%	100,00%	100,00%	100,00%	100,00%	100,00%
# Graduates	∑	97	64	59	80	97	92
	f	56	32	31	45	77	57
	m	41	32	28	35	20	35
Success rate (<i>students who finished their studies</i>)		17,11%	13,06%	15,13%	25,32%	43,30%	72,44%
Dropout rate (<i>students who dropped their studies</i>)		1,94%	1,02%	1,28%	0,00%	0,00%	0,00%
Average duration of study		4.28	4.73	4,6	4,92	4,96	5,07
Average grade of final degree		3.39	3,31	3,41	3,34	3,41	3,44

Table 4: Statistical Data for Master of Management

		2016	2017	2018	2019	2020	2021
# Study Places offered by HEI		182	212	113	130	162	177
# Applicants	∑	3081	3026	3610	3086	3008	3085
	f	1210	1301	1510	1121	1302	1235
	m	1871	1725	2100	1965	1706	1850
Application rate		1692,86%	1427,36%	3194,69%	2373,85%	1856,79%	1742,94%
# First-Year Students (accepted applicants)	∑	182	212	113	130	162	177
	f	92	110	57	70	93	117
	m	90	102	56	60	69	60
Rate of female students		0,505494505	0,518867925	0,504424779	0,538461538	0,574074074	0,661016949
# Foreign Students	∑	0	1	0	1	0	5
	f	0	0	0	0	0	0
	m	0	1	0	0	0	0
Rate of foreign students		0	0,004716981	0	0	0	0
Percentage of occupied study places		100,00%	100,00%	100,00%	100,00%	100,00%	100,00%
# Graduates	∑	97	81	22	0	0	0
	f	55	38	12	0	0	0
	m	42	43	10	0	0	0
Success rate (students who finished their studies)		53,30%	38,21%	19,47%	0,00%	0,00%	0,00%
Dropout rate (students who dropped their studies)		10,44%	9,91%	5,31%	2,31%	0,00%	0,00%
Average duration of study		4,36	4,33	4,381278195	4,544868421	0,00%	0,00%
Average grade of final degree		3,43	3,484184783	3,489774436	3,498355263	0,00%	0,00%

Table 5: Statistical Data for Master of Accounting

		2016	2017	2018	2019	2020	2021
# Study Places offered by HEI		34	26	30	24	30	45
# Applicants	∑	45	43	34	27	31	48
	f	21	26	25	22	26	31
	m	24	17	9	5	5	17
Application rate		132,35%	165,38%	113,33%	112,50%	103,33%	106,67%
# First-Year Students (accepted applicants)	∑	34	26	30	24	30	45
	f	13	15	22	20	23	29
	m	21	11	8	4	7	16
Rate of female students		0,382352941	0,576923077	0,733333333	0,833333333	0,766666667	0,644444444
# Foreign Students	∑	0	0	0	0	0	1
	f	0	0	0	0	0	0
	m	0	0	0	0	0	1
Rate of foreign students		0	0	0	0	0	0,022222222
Percentage of occupied study places		100,00%	100,00%	100,00%	100,00%	100,00%	100,00%
# Graduates	∑	29	20	26	17	21	1
	f	13	11	19	13	18	1
	m	16	9	7	4	3	0
Success rate (students who finished their studies)		85,00%	77,00%	87,00%	71,00%	70,00%	2,00%
Dropout rate (students who dropped their studies)		15%	23,00%	13,00%	21,00%	17,00%	9,00%
Average duration of study		2,89	2,42	2,51	2,41	1,94	1,51
Average grade of final degree		3,49	3,74	3,56	3,8	3,72	3,96

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programme (Asterisk Criterion)

B.M. - Bachelor of Management

Bachelor of Management study programme put a goal to become the “Ten Best Management Study Programme” in Indonesia by 2025. The programme is targeted to produce management scholars in broad disciplines with religious values, hard skills and soft skills in the competitive national and international markets.

The Bachelor of Management study programme has the following four objectives prepared in line with its vision and mission (<http://manajemen.feb.UNILA.ac.id/profil/visi-misi>):

1. Prepare graduates with professional and academic abilities competitive at both national and international labour markets
2. Produce research outputs in the accredited national and reputable international journals by the efforts of lecturers of this study programme for scientific development for the benefit of society and the nation
3. Provide qualitative services
4. Establish cooperation with national, regional, and international stakeholders

The programme aims at producing graduates with the ability to analyse and prepare the organization's strategic plan and then translate the strategic plan into an organizational, operational plan at the functional level. This profile follows the objectives of the study programme, which is to produce graduates with character and academic abilities in the management field that have a competitive power nationally and internationally.

B. Acc. - Bachelor of Accounting

The Bachelor of Accounting study programme is planning to become among the best programmes accredited in Sumatra by 2025. The Bachelor of Accounting study programme targets accounting specialists and human resources who can compete globally, as well as research and service for the broad specializations and accounting professions.

This programme has the following five objectives (<http://akuntansi.feb.UNILA.ac.id/visi-misi/>):

1. Create a favorable academic atmosphere for the development of accounting knowledge and skills as well as producing graduates with the competitive skills and knowledge to improve the human resources' capital
2. Implement educational services in the field of accounting in accordance with the expected satisfactory quality services
3. Produce quality research outputs
4. Organise the community service activities beneficial for community development
5. Improve cooperation between study programme and the national as well as international stakeholders.

The programme aims at meeting the current market needs with three scientific concentrations, namely (1) Financial Accounting, (2) Management Accounting, and (3) Public Accounting.

For this reason, the graduate profile has the following characteristics: the graduates can compile, analyse, and communicate accounting information for business and non-business decision making, have advantages in implementing accounting knowledge in various types of industries based on applicable accounting standards, in implementing taxation science following applicable regulations for business and non-business interests, in carrying out the process of examining financial statements and other fields following applicable audit procedures, and in designing accounting information systems that are responsive and adaptive to the changes in the digital environment, as problem-solving faced by the industry by upholding the values of integrity and professionalism. These competencies shall align with the study programme's objectives, producing professional and competent accounting graduates based on managerial thinking insights.

B.E. - Bachelor of Development Economics

This study programme is targeted to be the Top Ten Best Development Economics Study Programme in Indonesia by 2025. The objectives of the Economics study programme are seen as follows (<http://ep.feb.UNILA.ac.id/profil/visi-misi/>):

1. Produce qualified and competitive graduates in Development Economics
2. Develop scientific and technological skills in line with quality research outputs by lecturers and students in the field of Development Economics
3. Improve the community's knowledge and skills in Development Economics through community service activities by lecturers and students of this study programme
4. Establish a favorable academic atmosphere within this study programme
5. Produce mutually beneficial cooperation of this programme with the national and international stakeholders.

The programme design aims to deliver a profile of graduates who can identify and analyse economic development in rural and urban areas, formulate policy recommendations to local governments, and analyse trends and phenomena in the monetary and banking spheres.

M.M. - Master of Management

The objectives of the Master of Management study programme are seen as follows:

1. Create graduates who are professionals in the field of business management and government management with global insight, ethics, and an entrepreneurial spirit
2. Produce applied management research that can solve problems and make decisions based on government/business management with the inter or multi-disciplinary approaches
3. Provide community service that can contribute to problem-solving, provide benefits, and improve community knowledge and skills.
4. Generate mutually beneficial cooperation with stakeholders both nationally and internationally.

The graduate profile is designed to be in line with the objectives of the study programme and to produce professional graduates in business management and government management. To that end, the curriculum for the study programme is designed to accommodate five concentrations that

are (1) Marketing Management, (2) Human Resource Management, (3) Financial Management, (4) Entrepreneurship, and (5) Public and District Financial Management.

M.Acc. - Master of Accounting

The objectives of the Master of Accounting are the following ones:

1. Support academic goals in the tri dharma of higher education
 - a. Prepare academic staff and professionals who master the field of accounting with their moral values and professional ethics' principles
 - b. Produce graduates who can develop research and quality expertise in the field of accounting that is oriented to the development of knowledge and its application in the business world
2. Produce quality scientific papers and disseminate them at the national and international levels
3. Contribute to the community through training, counseling, and assistance to institutions, groups, and individuals.

The programme is designed to deliver a profile of graduates who have the competence to become professional academics in the accounting field, professional managers in accounting and auditing, professional consultants in accounting, and researchers who can analyse accounting problems. This graduate profile is in line with the objectives of the study program, namely to produce graduates who can develop research and quality expertise in the accounting field that orients to the development of knowledge and its application in the business world.

Appraisal:

The qualification objectives of the programmes are explained. All of them take into consideration the requirements of the national qualification framework of Indonesia. The objectives are sufficiently presented in relation to general target groups, professional fields and societal context of each discipline of the presented programmes.

They embrace academic proficiency, comprehensive employability, as well as the development of the individual student's personality. The subject-specific and extra-curricular qualification objectives and skills to be acquired correspond with the aspired level at graduation.

		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)

The international orientation is indicated as a core value to strengthen international contents and contexts at the level of each academic programme, as well as at the university's stated goals for the World Class University (WCU) rankings.

The activities and international exposure of the Faculty of Economics and Business, University of Lampung, have been growing since 2012, although the efforts emerged much earlier - in 2008, when the Faculty of Economics and Business of the University of Lampung conducted a joint curriculum mapping through a collaboration with universities (example: University of Kentucky, Gatton School of Business – from United States, etc.). In 2012, the Faculty of Economics set up a bilingual “international” class for a bachelor's degree, starting with a Bachelor of Management, which has being later transferred to three Bachelor's Degree programmes: Bachelor of Management, Bachelor of Accounting, and Bachelor of Development Economics.

The international activities started from two interconnected activities – from the FEB UNILA's scholars who went overseas (from 2016) and invited visiting scholars who started visiting the FEB. Representatives of different universities of the world provide input for curriculum content as well as its learning activities in addition to opening the horizons for students of Bachelor and Master's programmes: from University of Queensland (2019), University of Technology Sydney (2019), North-West Institute of Management of the Russian Presidential Academy of National Economy and Public Administration (2022) and University of Technology Mara/UiTM (2022).

In the international classes, students also study English, and then also prepare their final thesis in English. Since the opening of international classes, FEB UNILA continuously provides exchange of students to study at partner universities and accepts students from its partner universities (University Utara Malaysia, Kansai University of International Studies, Aoyama Gakuin University, and Thammasat University).

Thus, the internationalisation process at the level of FEB within UNILA has been expanding since 2012 until the present time. The forms of internationalisation in each study programme are implemented differently based on the programme's competences. The implementation of internationalisation in each study programme is defined as follows:

B.M. - Bachelor of Management

The internationalisation of the Bachelor of Management programme was launched in 2012. It started from the bilingual class which was later named the “international” class. In this international class, the language of instruction is English. In addition, there is a short course programme with collaboration from such universities as Aoyama Gakuin University (Japan). The short course has been running regularly from 2017 till currently.

B. Acc. - Bachelor of Accounting

The internationalisation of the Bachelor of Accounting programme has been launched from its bilingual class of 2017 programme. The Bachelor of Accounting's study programme recruits students who passed the TOEFL with a score of more than 450 points. Then students who pass the selection are admitted to the bilingual class programme, where the teaching classes are run in English, based on English textbooks, and students are required to write the thesis in English.

B.E. - Bachelor of Development Economics

The FEB UNILA students joined the Students Exchange Programme in North-West Institute of management (NWIM) RANEPА. The Bachelor of Development Economics study programme sent its first students to Russia in 2022. They study one semester in Russia from 2022 by participating in the Students Exchange Programme in NWIM RANEPА 2022 in Russia and mainly involved in the study of Economics disciplines:

No	Students ID	Department
1	1911021030	Development Economics
2	1911021014	Development Economics
3	1911021042	Development Economics
4	1911021001	Development Economics
5	1911021032	Development Economics
6	1911021053	Development Economics
7	1911021059	Development Economics
8	1911011034	Management

M.M. - Master of Management

In the Master of Management's study programme, internationalisation process has been carried out in different forms. One form of internationalisation is when the visiting scholars from overseas partner universities have their every semester's regular visits.

The other form is when members of exchange programme are involved in their field trips to M.M. study programme to enrich students with a vision oriented towards internationalisation.

M.Acc. - Master of Accounting

In the Master's degree programme, every student is obliged to take field trips abroad as part of an educational process oriented towards the global challenges in the international labour market. Master of Science in Accounting has carried out field trips abroad since 2015 until now. The following is a list of international field studies for the Master of Science in Accounting programme:

Table 6: List of field trips (Master of Accounting)

Year	Partner University	Activity
2015	Hanyang University Business School (South Korea)	Group Visit
2016	National Taipei University of Technology (Taiwan)	Group Visit
2018	Istambul Aydin University (Turkey)	Group Visit
2018	Sakarya University (Turkey)	Group Visit
2019	Aoyama Gakuin University (Japan)	Group Visit
2019	Waseda University (Japan)	Group Visit
2022	Universiti Technology MARA (Malaysia)	Pandemic/online

Appraisal:

From the panel’s point of view, an international orientation is aimed for all study programmes and the goal is to educate students to become employees in different sectors of economy, including the international companies.

The programme design appropriately takes into account the required international aspects, with respect, too, to its graduates’ employability.

With regard to the University’s internationalisation strategy, from the panel’s point of view, there is potential for UNILA to include more international cooperation with the improvement of English language capacity and foster the international curriculum elements as well as regarding the internationalisation of the teaching staff for all five study programmes. This would promote the students’ employability in an international environment. Therefore, the panel **recommends** further exploiting the potential for international collaborations, not merely to education institutions but also to industries or non-education institutions.

	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

FEB Unila has eleven study programmes, nine of which are accredited excellent by BAN-PT and three of which are accredited excellent by LAM-PT.

The Bachelor of Management study programme of FEB UNILA is among 35 accredited “Excellent study programmes” out of 1,211 “A” Management study programmes. The Bachelor of Accounting of FEB UNILA is one of 109 accounting study programmes rated as “A” programme at BAN-PT out of 689 accredited study programmes. Meanwhile, the Bachelor of Development Economics is selected as one of 39 “A” - rated study programmes out of 158 Economics programmes recognized by BAN-PT.

To increase its existence at the international level, FEB Unila has become a member of the Association to Advance Collegiate Schools of Business (AACSB), The Alliance on Business Education and Scholarship for Tomorrow, a 21st-century organization (ABEST 21(<https://www.abest21.org/>)), and European Foundation for Management Development (EFMD). FEB Unila hopes that by becoming a member of AACSB, ABEST 21, and EFMD, it can maintain the quality of education and services.

Positioning of the study programmes on the educational market

The activities and international exposure of the Faculty of Economics and Business (FEB), University of Lampung (UNILA), have been growing since 2012. However, efforts to harmonize local academic content with an international orientation began prior to 2012.

The following ongoing activities were carried out to adjust all programmes to the requirements of international job markets: sending Faculty's lecturers as visiting scholars and mapping the undergraduate curriculum from majors in the environment of FEB Unila. In addition, FEB also invited visiting scholars from overseas. The following partners visited FEB for the purposes of cooperation, such as: University of Kentucky, 2016, University of Queensland, 2018, University of Technology Sydney, 2019, Taylors University Lakeside Campus, 2019, University Teknologi Mara/UiTM, 2020, University of Technology Mara/UiTM, 2020, North-West Institute of Management of the Russian Presidential Academy of National Economy and Public Administration (NWIM-RANEP), 2022, and University of Technology Mara/UiTM, 2022.

All visiting scholars collaborate to open the international job markets' horizons of students (Bachelor's and Master's Degree), and provide their input for learning activities and curriculum content. In addition they also cooperate with FEB lecturers in different activities and directions of all study programmes.

B.M. - Bachelor of Management

The Bachelor of Management Study Programme at the University of Lampung, which has been rated as "excellent" in national accreditation (<http://manajemen.feb.UNILA.ac.id/sertifikat-akreditasi>), has numerous applicants from 27 provinces in Indonesia. There are approximately 1,761 people applying each year through the National Selection Entrance to State University and the Joint Admissions Exam for State Universities (SNMPTN/SB.M.PTN). The provinces of South Sumatra, West Java, and Banten have been contributing the highest number of candidates to the Bachelor of Management study programme.

B. Acc. - Bachelor of Accounting

The Bachelor of Accounting Study Programme of UNILA has an "A" in the national accreditation (<http://akuntansi.feb.UNILA.ac.id/sertifikat-akreditasi/>). The average number of registrants per year through the SNMPTN and SB.M.PTN entrances is 1,110. In terms of national interest during the last five years, three provinces have emerged as the primary sources of applicants: the provision of South Sumatra, Banten province, and West Java province.

B.E. - Bachelor of Development Economics

The Bachelor of Development Economics study programme at the University of Lampung is in demand throughout Indonesia, with applicants from 17 different regions. The National Selection Entrance to State University and Joint Admissions Exam for State Universities reach 667 admission students. In the previous five years, the provinces of South Sumatra, West Java, and Banten have become the most important sources of applicants for the UNILA's Bachelor of Development Economics study programme (through admission the Joint Admission exam for State Universities).

M.M. - Master of Management

The Master of Management study programme is a study programme with the majority of applicants coming from the province of Lampung. However, during the past five years, the geographical destinations of applicants have been expanding to the other provincial areas such as: Banten, Jakarta, West Java, Central Java, Riau, Aceh, North Sumatra, South Sumatra, and East Nusa Tenggara. The main reason for that is availability of local and international scholarships from the University of Lampung from the Indonesian government (mainly, from the Indonesia Endowment Fund for Education scholarship scheme).

At the same time, there is only one foreign student who receives this scholarship in the Master of Management study programme. The foreign scholarship support for the foreign students became available from 2021 (with the Rector's regulation No7, 2021).

M.Acc. - Master of Accounting

Master of Accounting is awarded with "Excellent" accreditation from LAM-PT in 2021, Decree No. 13447/SK/BAN-PT/AK-ISK/M/XII/2021 (<http://feb.UNILA.ac.id/id/accreditation>). Master of Accounting study programme has international accreditation from ABEST21 (the Alliance on Business Education and Scholarship for Tomorrow, a 21st century organisation, - an international accreditation body, originally founded in Japan. Regarding international students, one foreign student from Afghanistan has become a winner of a UNILA's scholarship.

Despite the most applicants are coming from Lampung province, as in the case of other programme, the geographical locations of Indonesian students have been expanding. The new applicants are coming from other provincial areas, such as Centra Java, West Java, Banten, Bengkulu, and Jambi South Sumatra, and DKI Jakarta.

Positioning of the study programmes on the job market for graduates („Employability“)

B.M. - Bachelor of Management

According to the 2021 tracer research survey of the Bachelor of Management study programme, the number of working graduates of 2019 and 2020 years was the following: 48 percent of 2019 graduates and 22 percent of 2020 graduates were employed, working on different positions. According to the same tracer study findings, the waiting period for acquiring a job/creating a job was 6 months: 56 percent for 2019 graduates and 47 percent for the 2020 cohort.

Furthermore, the study programme assures the appropriateness of the curriculum process with market conditions using the Kaizen ABEST21 quality assurance process and ISO 9001:2015 external audit to ensure the study programme's qualification objectives enable the graduates to find employment.

B. Acc. - Bachelor of Accounting

The study programme held a workshop "Redesign of Curriculum Workshop" (9th July 2020), inviting internal and external stakeholders to exchange their opinions on the curriculum policies. The invited stakeholders were coming from the different circles of the local and international labour markets: the local government, Bank Indonesia, Bank BNI, Bank BRI, Bank Mandiri, and up to the world largest food and beverage companies like Nestle and Coca-Cola to provide input for the graduates of study programme and new learning goals to meet the needs of various stakeholders.

In the design and curriculum development stage, the study programme follows the FEB guidelines. In addition, it considers the elements such as a systematic arrangement of the basic, fundamental, specialized subjects, placement of core subjects required for specialized education, and coordination between the academic/practical subjects.

B.E. - Bachelor of Development Economics

The programme for Bachelor of Development Economics invites both the internal and external stakeholders for the re-design of curriculum asking for opinions on curriculum policies (as the Bachelor of Accounting study programme).

The need to invite various stakeholders is based on the proper positioning of the programme on the job markets for graduates. The other purposes of this programme are to provide the input from the graduates of this study programme and study the new learning goals to meet the needs of different stakeholders.

M.M. - Master of Management

The curriculum redesign always involves the presence of internal and external stakeholders and their opinions on curriculum policies. Due to the fact that the students and graduates of Master of Management programme constitute for about 90% of employees in several institutions, their opinion is becoming very important. Therefore, their involvement in designing the curriculum became crucial in terms of learning goals to meet the needs of local stakeholders.

M.Acc. - Master of Accounting

The Master of Accounting programme is the only programme of Master's level available in a public university in Lampung, Master of Accounting has become one of the most popular programme for those students who would like to continue their studies. At the international level, Master of Science in Accounting regularly provides students with the possibilities to go for the field trips and comparative study to universities outside of Indonesia, - in Turkey and Japan. Students can go for the field trips and study at the Istanbul Aydin University, Sakarya University (both – from Turkey)

and Waseda University, Tokyo University, and Tokyo Gakuin University (Japan). The typical students in Master of Accounting are also those who are working (in 90% of cases) for some institutions or companies. The design and re-design of the curriculum always involve the presence of internal and external stakeholders and their opinions on curriculum policies. The involvement of stakeholders in designing the curriculum aims to set learning goals that meet their needs.

Positioning of the study programmes within the HEI's overall strategic concept

The Directorate General of Higher Education, Ministry of Education and Culture, set the following goals for higher education:

- (1) Increasing equity and expanding access for all citizens through Vocational Programmes, Bachelor Degree Programmes, Master Degree Programmes, specialist Programmes, and doctoral education programmes; and
- (2) Improving the quality, relevance, and competitiveness of higher education in the context of meeting labour market needs and the development of higher education institutions.

The UNILA has established goals that are in line with the national objectives for higher education in order to fulfil this vision. The goals of UNILA are:

1. Organising a high-quality and relevant tri dharma of higher education;
2. Maintaining a good organisational governance of UNILA (university governance);
3. Ensuring that higher education is accessible and equitable.
4. Cooperating with numerous parties both nationally and abroad.

The Faculty of Economics and Business, as a part of the University of Lampung, adjusted the faculty's vision and mission based on the university's vision, mission, and its strategic policies with the announced vision: “To become the ten best Faculty of Economics and Business in Indonesia.” It is also supported by the following missions:

Mission 1. Improving the relevance and reputation of FEB UNILA as an agent of change in the regional and national economic development

Mission 2. Producing graduates in the field of economics with good character and quality

Mission 3. Improving the quality and competitiveness of human resources (HR) in lecturers, employees, students, and alumni

Mission 4. Encouraging education, research, and community service activities in community - based quality management

B.M. - Bachelor of Management

The vision of the Bachelor of Management programme is “to become the top ten Management Programme in Indonesia by the year 2025”. This vision is aligned with the vision of the University and Faculty. The vision statement is set to overcome the future challenges in science, technology, business, industry, and people. The Bachelor of Management vision focuses on conducting educational activities and teaching quality to produce scholars with good values, character, and soft and hard skill competency.

B. Acc. - Bachelor of Accounting

Bachelor of Accounting is in line with the vision of the University and Faculty: "to become the top ten Accounting Programme in Indonesia by the year 2025". While the mission of the Bachelor of Accounting is to provide educational services, teaching in the accounting fields with the leading character and quality, perform research and development in accounting science carry out community service activity as an implementation of accounting science; build a conducive academic atmosphere as an insight development and accounting skills, and to improve national and international cooperation.

B.E. - Bachelor of Development Economics

Bachelor of Development Economics has the vision to "to become the top ten Development Economics Programme in Indonesia by the year 2025". Bachelor of Development Economics' mission is to provide quality and character education and teaching, improve the quantity and quality of research by lecturers and students, increase the quantity and quality of community service by lecturers and students, and also build an academic atmosphere conducive to the development of the field of economics and cooperation with national and international stakeholders.

M.M. - Master of Management

Master of Management has a vision "to become the top ten Master of Management Programme That Produce Ethical World Class Leader and Entrepreneurial Spirit by the year 2025". This vision is supported by the Master of Management's mission to produce world-class ethical leader and has an entrepreneurial spirit to be able to compete globally; perform applied management education that carries out an academic process for management science that is responsive to science and technology change, business environment, politics, social community; discover and develop knowledge through applied management research on business and government management; carry out community service on business and government management that is useful for society and to establish cooperation with national and international stakeholders.

M.Acc. - Master of Accounting

Master of Accounting's vision is to "to become the top ten Master of Accounting Programme in Indonesia by the year 2025" through educational excellence and accounting research oriented to knowledge development and implementation of the business world". Master of Science in Accounting's vision is reciprocal with its mission to provide quality and professional accounting education; perform quality accounting research and contribute accounting knowledge; apply accounting knowledge and competency in community service.

Appraisal:

The reasons given for the positioning in the educational market of five study programmes are plausible. The arguments in support of graduate employability on the basis of the stated qualification objectives are convincingly presented. The future fields of employment for graduates

are plausibly set forth. In view of the results of the tracer studies and the Faculty's efforts to meet the expectations of the labour market, the panel **recommends** further sharpening the profile of the degree programmes for the employment opportunities available on the labour markets, including more emphasis on the unique selling points of the degree programmes.

With regard to the rather stronger scientific orientation of the Master's study programmes, the panel **recommends** that this be made transparent in advertising in order to inform applicants in an appropriate manner.

All five study programmes are convincingly integrated into the HEI's overall strategic concept. The listed study programmes' qualification goals are in line with the HEI's mission and strategic planning.

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

2. Admission

Admission requirements

The admission process for student candidates at the University of Lampung can be accessed via website: <http://simanila.UNILA.ac.id> for Vocational and Bachelor's degree programmes, and for the Master Degree programmes, there is the other access: <https://pasca.UNILA.ac.id>. For international classes, UNILA has also offered admissions for all programmes by providing scholarships which can be accessed through the <http://io.UNILA.ac.id> page. All information related to the requirements, procedures, registration process, announcement, and student admission to UNILA are accessible on that page. The University of Lampung follows the UNILA New Student Admission Criteria for all levels listed in the UNILA Academic Regulations.

The University of Lampung has an annual student admission intake in compliance with the university academic regulations Article 10 about UNILA's new student admission criteria.

As one of the public universities under the Ministry of Education, Culture and Research and Technology, students' entrance system and undergraduate study programmes also comply with the Ministry Regulation No. 6 the Year 2020 about Bachelor Degree Programme's Admissions in Indonesian State Universities, which can be accessed via (https://jdih.kemdikbud.go.id/detail_peraturan?main=2149). Article 3 Paragraph 1 in the regulation explains that the admission of new Bachelor's degree students at state universities is carried out through:

- a. National Selection Entrance to State University (SNMPTN) is carried out based on the results of tracking academic achievements and portfolios of prospective students; and
- b. Joint Admissions Exam for State Universities (SB.M.PTN) is carried out based on the results of the computer-based test and can be supplemented with other criteria of having specific talents set by the individual state universities.
- c. University-based Entrance Selection for the State University (SMMPTN) or "other selection" (as it is written in the Regulation of Admission)

The admission system through Public Universities in Indonesia has been carried out in three phases:

- National Selection of Public Universities (SNMPTN) is carried by each Public University based on the prospective student academic achievement while they are in High School;
- Joint Selection of State University (SB.M.PTN) is undertaken by Public Universities together with a selection set based on the results of the written examination or a combination of the results of the written exam and skills test prospective students; and admissions independently conducted by the State Universities (SMMPTN) where the selection is set and defined by each Public University⁷. Acceptance through each phase is 50% (SMMPTN), 30% (SBMPTN), and 20% (SNMPTN) in each study programme is received through every pathway respectively. As a Public University, the University of Lampung has to follow those three phases.

⁷ Napatupulu, M., & Walanda, D. K. (2018, February). Relevance of Admission System on Students' Grade Point Average: A Case Study. In First Indonesian Communication Forum of Teacher Training and Education Faculty Leaders International Conference on Education 2017 (ICE 2017) (pp. 256-259). Atlantis Press.

The selection process for (a) SNMPTN and (b) SB.M.PTN is implemented nationally by the Ministry of Education, Culture, Research, and Technology through the Higher Education Entrance Test Institute (LTMPT), which can be accessed through the <http://ltmpt.ac.id> website. In the meantime (c) University-based Entrance Selection for the State University (SMMPTN) in UNILA is carried out jointly with the Consortium of State Universities in the Western Region of Indonesia (BKS PTN), which can be accessed through <http://smmptnbarat.id>.

In addition, UNILA also has another admission system via Student Admission for the Expanding Access to Education Programme (PMPAP), which is intended for underprivileged students. The vocational, Master, Specialist, and Doctoral programme admissions are all carried out independently by the UNILA itself.

Counseling for prospective students

The UNILA implements various social activities with promotions for the new student's admissions every year. The Higher Education Entrance Test Institute (LTMPT) coordinates student admission activities for undergraduate degrees (SNMPTN and SB.M.PTN) via the webpage: <http://ltmpt.ac.id>

In addition, UNILA also has a website that publishes information about student admission through the webpage: <http://simanila.UNILA.ac.id> and social media platforms such as Instagram, Twitter, and Podcasts in study programmes profiles on UNILA television (UNILATV). The UNILA also publishes a Study Programme Profile Book distributed to schools to introduce its various study programmes.

The UNILA has a call center for prospective students' inquiries by directly contacting the admission committee via WhatsApp at +62 812-1138-9261 and emailing at simanila@kpa.UNILA.ac.id. The assigned Helpdesk team answers all problems and questions of prospective students. During working hours, the committee allows on-site consultation at the student admission secretariat in the Rectorate Building.

The new student admissions team is also actively socializing directly with parents, teachers, and students both in online and offline ways organized by high schools in coordination with the University. On this socialization occasion, the team explains the selection procedure for new student admissions and answer various questions from participants.

Selection procedure

The mechanism for registration and selection of the UNILA prospective students for the admission is implemented every year in the following ways:

A. Bachelor Degree Programmes

1. National Selection Entrance to State Universities (SNMPTN)

The National Selection Entrance to State University (SNMPTN) is a way of accepting prospective new students without going through a written exam that is carried out before the implementation of the national high school examination or its equivalent coordinated by the Higher Education Entrance Test Institute (LTMPT). This way is intended to attract graduates with the academic achievements from the secondary education's schools in Indonesia (including remote areas).

Then there is an assessment of academic reports (from semester 1 to semester 5) and the selection of specific talent/achievements in the fields of Arts and Sports take place.

Finally, the names of students are announced who pass the selection process, and their registration is carried out during and after the National Selection Entrance to State Universities (SNMPTN). The new students' names are registered in the website: <https://ltmpt.ac.id/?mid=4>

2. Joint Admissions Exam for State Universities (SB.M.PTN).

The Joint Admissions Exam for State Universities is an UNILA students' admission is organised by the Higher Education Entrance Test Institute (LTMPT) with a written examination through a Computer Based Testing (CBT).

The test results, either for bachelor's or master's students, are based on CBT (Computer-Based Test), with a minimum passing score of 75 out of 100 for the bachelor's programme and a minimum 500 score out of 700. The CBT test question uses National Standard (Academic Potential Test/TPA based on National Plan Development Board/ BAPPENAS, Indonesia for Master programme, CBT questions from national higher education for bachelor programme).

The same institute - Higher Education Entrance Test Institute coordinates the selection system carried out jointly by state universities throughout Indonesia. The Joint Admission Exam for State Universities (SB.M.PTN) entitled as UTBK (*Computer Based Testing*) is conducted under the coordination of the Central Committee as a written exam to test the skills of prospective students. The admission results are provided through the website: <https://ltmpt.ac.id/?mid=9>.

3. University-based Entrance Selection for the State University (SMMPTN)

In addition to the listed above admissions' exams, the UNILA also organizes an independent "new student learning" admission procedures. This policy refers to Ministry Regulation No. 6 the Year 2020 about Bachelor Degree Programme Admissions in Indonesian State Universities. The regulation enables Indonesian state universities to receive a maximum of 30% of new students in each bachelor's degree study programme (S1) through this admission path, including prospective students who cannot afford to study in colleges.

This University-based Entrance Selection for the State University (SMMPTN) is carried out according to the following procedure:

1. SMMPTN in West Region

SMM PTN–BARAT 2022 is a selection of prospective new students for the "independent learning" route whose implementation is carried out jointly between state universities that are members of the BKS–PTN Indonesia Western Region. The selection is based on the results of a computer-based written examination (UTBK), which is carried out jointly under the coordination of the SMM PTN–BARAT committee. More information is available at the webpage: <http://smmptnbarat.id/>

2. Student Admission for the Expanding Access to Education Programme (PMPAP)

This admission programme is intended for prospective students from poor families, but academically outstanding graduates of high schools in Lampung Province. The UNILA provides scholarships for these students from the 1st semester to the 8th semester. More information about this admission can be found at <http://simanila.UNILA.ac.id/>.

3. Student Admission via Special Achievements Pathway

This admission pathway provides opportunities for graduates of High School (SMA), Madrasah Aliyah (MA), Vocational High School (SMK), and equivalent who have special achievements in the fields of academics, sports, and arts and religion. More information about this admission can be found at <http://simanila.UNILA.ac.id/>.

B. Master Degree Programmes

The master's, specialist, and doctoral programmes at UNILA are offered in 2 intake periods every year. These programmes are managed by the UNILA graduate school, where its information can be accessed through the website: <https://pasca.UNILA.ac.id/pengumuman-pendaftaran-penerimaan-mahasiswa-baru-programme-studi-doktor-s3-dan-magister-s2-gelombang-ii-tahun-akademik-2022-2023/>. The admission procedures for Master's degree students is administered through a series of entrance tests, such as online Academic Potential Tests with computers and interview tests.

There are two stages of the admission procedure for post-graduate degree programmes. The first stage is an administrative selection by a special team selected by the Rector on the proposal of the Director of the Postgraduate Programmes, based on the quality standards of the requirements for new postgraduate students that have been set. Considerations for the acceptance can be in terms of suitability of the field of study, the cumulative Achievement Index (GPA, one of the achievement tools in the academic/educational field obtained), of the previous study, the research track record for doctoral programmes, and the letters of recommendation from at least two lecturers at the previous study or from two professors in related fields of science for doctoral programmes.

The second stage is the academic selection which includes a potential academic test (TPA) by postgraduate and a written and oral test (interview) by the study programme. The candidate acceptance is based on the final score of the election results, which are the weighted combined scores: (a) the results of the potential academic test -TPA exam and (b) the results of motivation, potential, and expert ability of the prospective students who have passed the first stage selection through interview and written tests by the study programme.

C. International Class Programmes

The international class programme is intended for bachelor's degree students whose initial study programme was as a bilingual class. This programme was initiated in 2012 and released 5 graduations' groups. In 2018, the bilingual class programme was officially renamed and changed into an "international class". Thus, now it functions as an International class programme, which is "a global class" administered by the Faculty of Economics and Business, University of Lampung. This class uses English in its teaching and learning process. The difference from regular classes is that there is an obligation to follow the global content in the form of student exchanges with partner universities abroad (Japan, Malaysia, the United Kingdom, the United States, and Europe).

The International class programme is held in 3 majors: the Bachelor of Management, the Bachelor of Accounting, and the Bachelor of Development Economics. The international class programme has the same curriculum structure and financing as the Regular Bachelor's degree programme. Students are selected through administrative selection, essay, writing tests, and interview selection to be admitted for the international class. More detailed information about the admission of international

class students, Faculty of Economics and Business, University of Lampung, can be accessed at <https://simanila.UNILA.ac.id/> and <https://feb.UNILA.ac.id/international/> pages.

In addition to the above classes, the UNILA offers to pursue education for overseas students in either bachelor's or master's degree programmes. Information about admissions and requirements is provided via <https://io.UNILA.ac.id/admission/>. In addition, UNILA provides scholarships for prospective foreign students to study at either bachelor's, master's, or doctoral degree programmes with certain requirements with the additional information provided on its website.

Professional experience

Students' Admission for post-graduate degrees such as Master's and Doctoral degree programme do not require prior professional experience of prospective students. Therefore, prospective fresh graduate students can register and be considered for acceptance at the post-graduate degree programmes without prior professional experience. However, the relevant employment/position of prospective students (for those who are already working) with the intended study programme for the candidates can be one of the assessment points during the admission interview process. Further information can be accessed at

<https://pasca.UNILA.ac.id/download/penerimaan-mahasiswa-baru-reguler-2021/>

Ensuring foreign language proficiency

Regarding English as an international language, it is a concern for the University of Lampung in terms of competition of students for their future work fields. The English language skills requirement for the UNILA students is to pass an EPT (TOEFL Equivalent) with a score of 450 for all academic programmes before students' graduation. Each student **must** have a valid EPT Certificate with a minimum score of **450** as the requirement to prepare a thesis, conduct seminars, pass exams, and for graduation registration. The validity period of the EPT certificate is 1 year from the date of issuance of the certificate. The EPT test is administered by the UNILA Language Center (UPT Bahasa, University of Lampung).

The UNILA facilitates students with a series of English upskilling programmes to improve their graduate English skills. Since students are accepted, the UNILA will carry out an EPT test for all new students to get the students' initial English language skills. After that, the Language Center also conducts courses for students to improve their language skills. In addition, English is one of the courses that all students must take, and it is the part of the curriculum. The Language Center also hosts the TOEFL Preparation Course, TOEIC Preparation Course, and IELTS Preparation Course. In certain semesters, the UNILA's students are also asked to complete a self-assessment of their English language skills with an online-based system administered by the UNILA. In addition to English, the University conducts courses in various foreign languages, such as: French, Arabic, Chinese, and Japanese.

Transparency and documentation of admission procedure and decision

As one of the public universities under the Ministry of Education, Culture and Research and Technology, students' entrance system and bachelor's degree study programmes also comply with Ministry Regulation No. 6 the Year 2020 about Bachelor Degree Programme Admissions in Indonesian State Universities. Article 3 Paragraph 1 in the regulation explains that the admission of new undergraduate students at state universities is carried out through National Selection Entrance to State Universities (SNMPTN), Joint Admissions Exam for State Universities (SB.M.PTN), and University-based Entrance Selection for the State University.

The Rector of UNILA determines the capacity of the study programme in each new academic year following Article 6 of the above regulation, which contains:

1. The UNILA determines and announces the amount of new students and capacity of each programme for SNMPTN, SB.M.PTN, and other admission pathways.
2. The capacity of SNMPTN student admission for each study programme is at least 20% (twenty percent).
3. The capacity of SB.M.PTN student admission for each Study Programme in UNILA in compliance with the Minister Regulation is at least 40% (forty percent).
4. The rest are the prospectus students from other admission pathways.

The Rector of UNILA, in coordination with its faculties, then determines the new student admissions procedures for Bachelor and Vocational Degree programmes and the capacity of study programmes by issuing a Rector's Regulation. For independent admission pathways, UNILA is in line with other state universities under the process of University-based Entrance Selection for the State University in the West Region (SMPTN-BARAT), where the BKS-PTN West Region applies. The UNILA has a special admission track for prospectus students with outstanding academic achievements, arts, sports, and religion (Special Achievements Admission Pathway).

In addition, the University of Lampung offers admission by scholarships to expand access to education for prospective students who come from economically poor families, but are academically outstanding, known as Student Admission for the Expanding Access to Education Programme (PMPAP). Students accepted through the PMPAP pathway get an allowance-free scholarship for all 8 semesters.

All national student admission pathways (SNMPTN and SB.M.PTN) and the independent pathway are carried out by the UNILA already have standards and accountable SOPs. All the results of the admission process are announced publicly and can be accessed by all applicants for each admission pathway. In addition, the election results are announced through the official website of the student admission (simanila) at <http://simanila.UNILA.ac.id/>.

Appraisal:

The admission requirements are defined and comprehensible. The national requirements are also presented as well as taken into account.

Applicants can directly turn to a student counselling service, or to whatever other helpdesk at the university, for clarification of specific questions, of personal aptitude, of career perspectives etc. Personal dialogue between applicants and the HEI is provided by defined office hours, via social media and e-mail.

The admission requirements with the required language proficiency level in English (and required result in a concrete language test) or preparatory language courses ensure that students are able to successfully complete the study programme (courses, additional literature, utilisation of counselling services and extracurricular activities).

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

3. Contents, structure and didactical concept of the programme

3.1 Contents

All five study programmes' profiles were based on module descriptions, didactical concepts and additional inputs from lecturers, stakeholders and explanation from tracer studies. As far as the tracer studies are concerned, it is a systematic and common mechanism in the form of survey used by higher education institution: it is conducted after graduates leave their institution to gain relevant and up-to-date information about achievements in learning outcomes, graduates' competencies, and satisfaction from stakeholders⁸. It should also be considered that all learning programmes are linked to Pancasila principles (from Sanskrit: five and base) through its five values (social welfare, humanity, consensus, nationalism, and belief)⁹.

Logic and conceptual coherence

The objectives of each study programme align with graduate degree profiles that refer to each study programme's vision and mission that are relevant to the Vision and Mission of the Faculty of Economics and Business at the University of Lampung. The objectives of each study programme can be represented in each curriculum structure of the study programme to deliver the graduate profiles.

The curriculum structure refers to Presidential Decree No. 8 of 2012 concerning the Indonesian Qualifications Framework (KKNI), guidelines for the preparation of the 4.0 industrial revolution curriculum, Minister of Education Regulation No. 3 of 2020 article 18 concerning National Higher Education Standards that offer the programme “Merdeka Belajar dan Kampus Merdeka” - MBKM (Freedom to Learn – Independent Campus), as well as Rector's regulation No. 21 in 2020, also refers to the academic rule of the University of Lampung decree No. 19, 2020, especially in article 13. The 2020 curriculum for bachelor study programmes includes the MBKM programme and facilitates students to gain learning and skill experiences outside the study programmes or other universities, either in the domestic or in foreign universities, taking internships in industries, and conducting independent studies.

B.M. - Bachelor of Management

Bachelor of Management programme produces graduates with the ability to analyse and prepare the organisation's strategic plan and then translate the strategic plan into an organisational, operational plan at the functional level. This plan follows the objectives of the study programme, which intends to prepare graduates with the academic abilities in the management field and personal characteristics with a competitive power at the national and international level. To

⁸ Putra, F. K. K., Saepudin, P., & Utami, N. G. M. K. (2022). Preferred Competencies for Tourism and Hospitality Graduates: Evidence from Longitudinal Tracer Studies. *Journal of Technical Education and Training*, 14(3), 94-104.

⁹ Silalahi, R., & Yuwono, U. (2018). The sustainability of Pancasila in Indonesian education system. *Research in Social Sciences and Technology*, 3(2), 58-78.

achieve this, every subject in the curriculum has course learning outcomes to ensure the achievement of the intended learning outcomes in achieving study programme objectives.

B.M. programme was established based on presidential decree number 173 of 1965. The establishment of the B.M. programme aims to produce graduates with character and competitive academic abilities in the field of management and produce quality, innovative, efficient research outputs for scientific development that encourage the creation of a global order that is beneficial to the life of society and the nations. The curriculum of B.M. covers four areas of management expertise (Financial Management, Marketing Management, Human Resource Management, and Business Management) to deliver the graduates of B.M. FEB UNILA, who can formulate and carry out management functions (planning, organizing, staffing, directing, and controlling and evaluating) at the operational level in various types of organisations, able to identify managerial problems and organisational functions at the operational level, and take appropriate alternative solution actions, by applying entrepreneurial principles rooted in local wisdom, as well as being able to conduct empirical studies and modeling using scientific methods on various types of organisations.

The last curriculum design set in 2020 covers compulsory courses containing general required courses in 144 credit hours and mandatory major courses containing 57.6 credit hours, and also additional elective courses containing 19.2 credit hours, and Bachelor's Thesis 9.6 credit hours set in 2020 that aims to enable students to improve competences and skills in the field of Management. General required courses are offered in semesters 1 – 3, mandatory major courses, and elective courses in semesters 4 – 7. Then, students must complete Bachelor's Thesis in the 8th semester as an additional compulsory course.

Table 7: Curriculum Bachelor of Management_Financial Management Concentration

1 st Semester																	
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Compulsory (C)/Elective (E)	ECTS	SKS	Credit Points per Semester								Workload		Method of Teaching <small>i.e. lecture course, seminar, case study, project based learning</small>	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: General Economics and Business Science				35,2									1100	2640		5 / 210
M 1.1	Indonesian Language Education	C	1,6	2	3,2									100	240	L/T	Mid & Final Exam (200 Min)
M 1.2	Pancasila Education	C	1,6	2	3,2									100	240	L/T	Mid & Final Exam (200 Min)
M 1.3	Ethics Education and Local Wisdom	C	1,6	2	3,2									100	240	L/T	Mid & Final Exam (200 Min)
M 1.4	Introduction to Macroeconomics	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)
M 1.5	Introduction to Microeconomics	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)
M 1.6	Mathematics for Economics I	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)
M 1.7	Introduction to Business	C	1,6	3	4,8									150	360	L/CS	Mid & Final Exam (300 Min)
M 1.8	Introduction to Accounting	C	1,6	4	6,4									200	480	L/CS	Mid & Final Exam (400 Min)
2 nd Semester																	
M2	Module 2: General Economics and Business Science				36,8									1150	2760		5 / 210
M 2.1	Islamic Religious Education	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
	Protestant Christianity Education		1,6	3													
	Catholic Christianity Education		1,6	3													
	Hindu Religious Education		1,6	3													
	Buddhist Religious Education		1,6	3													
M 2.2	Citizenship Education	C	1,6	2	3,2								100	240	L/T	Mid & Final Exam (20'0 Min)	
M 2.3	Introduction to Management	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 2.4	Statistics for Economics I	C	1,6	3	4,8								150	360	L/CS	Mid & Final Exam (300 Min)	
M 2.5	English for Business	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 2.6	Cooperative and MSME Management	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 2.7	Business Law	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 2.8	Human Resource Management	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	

3rd Semester																
M3	Module 3: Core Management Science															5 / 210
M 3.1	Managerial Economics	C	1,6	3			4,8					150	360	L/CS	Mid & Final Exam (300 Min)	
M 3.2	Management information System	C	1,6	3			4,8					150	360	L/T	Mid & Final Exam (300 Min)	
M 3.3	Business communication	C	1,6	3			4,8					150	360	L/T	Mid & Final Exam (300 Min)	
M 3.4	Financial Management I	C	1,6	3			4,8					150	360	L/CS	Mid & Final Exam (300 Min)	
M 3.5	Marketing Management	C	1,6	3			4,8					150	360	L/CS	Mid & Final Exam (300 Min)	
M 3.6	Operation management	C	1,6	3			4,8					150	360	L/CS	Mid & Final Exam (300 Min)	
M 3.7	Organizational behavior	C	1,6	3			4,8					150	360	L/T	Mid & Final Exam (300 Min)	
M 3.8	Leadership	C	1,6	3			4,8					150	360	L/T	Mid & Final Exam (300 Min)	
4th Semester																
M4	Module 4: Core Management Science															5 / 210
M 4.1	Research Methodology	M	1,6	3			4,8					150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)	
M 4.2	Business Feasibility Study	M	1,6	3			4,8					150	360	L/CS	Mid & Final Exam (300 Min)	
M 4.3	Strategic Management	M	1,6	3			4,8					150	360	L/T	Mid & Final Exam (300 Min)	
M 4.4	Total Quality Manajemen	M	1,6	3			4,8					150	360	L/T	Mid & Final Exam (300 Min)	
M5	Module 5: Financial Management Concentration															5 / 210
M 5.1	Financial Management II	M	1,6	3			4,8					150	360	L/CS	Mid & Final Exam (300 Min)	
M 5.2	Financial Econometrics	M	1,6	3			4,8					150	360	L/CS	Mid & Final Exam (300 Min)	
M 5.3	Risk Management	M	1,6	3			4,8					150	360	L/CS	Mid & Final Exam (300 Min)	
5th Semester																
M6	Module 6: General Economics and Business Science															5 / 210
M 6.1	Entrepreneurship	M	1,6	3			4,8					150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)	
M7	Module 7: Financial Management Concentration Course															5 / 210
M 7.1	Financial Management III	M	1,6	3			4,8					150	360	L/CS	Mid & Final Exam (300 Min)	
M 7.2	Sharia Financial Management	M	1,6	3			4,8					150	360	L/T	Mid & Final Exam (300 Min)	
M 7.3	Business Quantitative Management	M	1,6	3			4,8					150	360	L/CS	Mid & Final Exam (300 Min)	
M 7.4	Investment Management	M	1,6	3			4,8					150	360	L/T	Mid & Final Exam (300 Min)	
M 7.5	International Financial Management	M	1,6	3			4,8					150	360	L/T	Mid & Final Exam (300 Min)	
M 7.6	Corporate Budgeting	M	1,6	3			4,8					150	360	L/CS	Mid & Final Exam (300 Min)	

6th Semester																	
M8	Module 8: Financial Management Concentration Course										14,4			450	1080		5 / 210
M 8.1	Portfolio Management	M	1,6	3							4,8			150	360	L/T	Mid & Final Exam (300 Min)
M 8.2	Management of Banks and Other Financial Institutions	M	1,6	3							4,8			150	360	L/T	Mid & Final Exam (300 Min)
M 8.3	MSME Financial Management	M	1,6	3							4,8			150	360	L/CS	Mid & Final Exam (300 Min)
M9	Module 9: Free Elective Course										9,6			300	720		5 / 210
M 9.1	Internship Program*	E	1,6	3												L/T	Mid & Final Exam (300 Min)
M 9.2	Organizational Culture*	E	1,6	3												L/T	Mid & Final Exam (300 Min)
M 9.3	Marketing Plan*	E	1,6	3							4,8			150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 9.4	Creative Event Management*	E	1,6	3							X2			X2	X2	L/T	Mid & Final Exam (300 Min)
M 9.5	Multivariate Analysis*	E	1,6	3												L/T	Mid & Final Exam (300 Min)

*The students should take 2 courses from the available Free Election Courses

7th Semester																	
M10	Module 10: General University Programme										4,8			0	510		5 / 210
M 10.1	Community Service Program	C	1,6	3							4,8			0	510	Field Course	Project Based (120 Min)
M11	Module 11: Financial Management Concentration Course										4,8			240	360		5 / 210
M 11.1	Finance Seminar	C	1,6	3							4,8			240	360	S	Mid & Final Exam (300 Min)
M12	Module 12: Free Elective Course										9,6			300	720		5 / 210
M 12.1	Financial Statement Analysis*	E	1,6	3												L/CS	Mid & Final Exam (300 Min)
M 12.2	Group Dynamics*	E	1,6	3												L/T	
M 12.3	Motivation and Job Satisfaction*	E	1,6	3							4,8			150	360	L/T	
M 12.4	Retail Business*	E	1,6	3							X 2			X2	X2	L/T	
M 12.5	Business competition*	E	1,6	3												L/T	
M 12.6	Social Entrepreneur*	E	1,6	3												L/T	

*The students should take 2 courses from the available Free Election Courses

Table 8: Curriculum Bachelor of Management_Marketing Management Concentration

1 st Semester																	
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Mandatory (M)/Elective (E)	ECTS	SKS	Credit Points per Semester								Workload		Method of Teaching <small>i.e. lecture course, seminar, case study, project based learning</small>	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: General Economics and Business Science				35,2									1100	2640		5 / 210
M 1.1	Indonesian Language Education	C	1,6	2	3,2								100	240	L/T	Mid & Final Exam (200 Min)	
M 1.2	Pancasila Education	C	1,6	2	3,2								100	240	L/T	Mid & Final Exam (200 Min)	
M 1.3	Ethics Education and Local Wisdom	C	1,6	2	3,2								100	240	L/T	Mid & Final Exam (200 Min)	
M 1.4	Introduction to Macroeconomics	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 1.5	Introduction to Microeconomics	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 1.6	Mathematics for Economics I	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 1.7	Introduction to Business	C	1,6	3	4,8								150	360	L/CS	Mid & Final Exam (300 Min)	
M 1.8	Introduction to Accounting	C	1,6	4	6,4								200	480	L/CS	Mid & Final Exam (400 Min)	
2 nd Semester																	
M2	Module 2: General Economics and Business Science				36,8								1150	2760		5 / 210	
M 2.1	Islamic Religious Education	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
	Protestant Christianity Education		1,6	3													
	Catholic Christianity Education		1,6	3													
	Hindu Religious Education		1,6	3													
	Buddhist Religious Education		1,6	3													
M 2.2	Citizenship Education	C	1,6	2	3,2								100	240	L/T	Mid & Final Exam (200 Min)	
M 2.3	Introduction to Management	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 2.4	Statistics for Economics I	C	1,6	3	4,8								150	360	L/CS	Mid & Final Exam (300 Min)	
M 2.5	English for Business	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 2.6	Cooperative and MSME Management	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 2.7	Business Law	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 2.8	Human Resource Management	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)	

3rd Semester																
M3	Module 3: Core Management Science															5 / 210
M 3.1	Managerial Economics	C	1,6	3			4,8						150	360	L/CS	Mid & Final Exam (300 Min)
M 3.2	Management information System	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
M 3.3	Business communication	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
M 3.4	Financial Management I	C	1,6	3			4,8						150	360	L/CS	Mid & Final Exam (300 Min)
M 3.5	Marketing Management	C	1,6	3			4,8						150	360	L/CS	Mid & Final Exam (300 Min)
M 3.6	Operation management	C	1,6	3			4,8						150	360	L/CS	Mid & Final Exam (300 Min)
M 3.7	Organizational behavior	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
M 3.8	Leadership	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
4th Semester																
M4	Module 4: Core Management Science															5 / 210
M 4.1	Research Methodology	C	1,6	3			4,8						150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 4.2	Business Feasibility Study	C	1,6	3			4,8						150	360	L/CS	Mid & Final and Project Essay (450)
M 4.3	Strategic Management	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
M 4.4	Total Quality Managemen	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
M5	Module 5: Marketing Management Concentration Course															5 / 210
M 5.1	Consumer Behavior	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
M 5.2	Global Marketing	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
M 5.3	Hospitality and Tourism Marketing	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
5th Semester																
M6	Module 6: General Economics and Business Science															5 / 210
M 6.1	Entrepreneurship	C	1,6	3			4,8						150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M7	Module 7: Marketing Management Concentration Course															5 / 210
M 7.1	Digital Marketing	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
M 7.2	E-Commerce	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
M 7.3	Integrated Marketing Communication	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
M 7.4	Product and Price Management	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)
M 7.5	Marketing Strategies	C	1,6	3			4,8						150	360	L/T	Mid & Final Exam (300 Min)

M 7.6	Marketing Research	C	1,6	3					4,8			150	360	L/CS	Project Essay (300)		
6th Semester																	
M8	Module 8: Marketing Management Concentration Course											14,4			450	1080	5 / 210
M 8.1	Relational Marketing	C	1,6	3					4,8			150	360	L/T	Mid & Final Exam (300 Min)		
M 8.2	Distribution Management	C	1,6	3					4,8			150	360	L/T	Mid & Final Exam (300 Min)		
M 8.3	Brand Management	C	1,6	3					4,8			150	360	L/T	Mid & Final Exam (300 Min)		
M9	Module 9: Free Elective Course (MBKM)											9,6			300	720	5 / 210
M 9.1	Internship Program*	E	1,6	3										L/T	Mid & Final Exam (300 Min)		
M 9.2	Organizational Culture*	E	1,6	3								150	360	L/T	Mid & Final Exam (300 Min)		
M 9.3	Marketing Plan*	E	1,6	3					4,8					L/PBL	Mid & Final Exam and Project Based (450 Min)		
M 9.4	Creative Event Management*	E	1,6	3					X2			X2	X2	L/T	Project Essay (300)		
M 9.5	Multivariate Analysis*	E	1,6	3										L/T	Mid & Final Exam (300 Min)		

*The students should take 2 courses from the available Free Election Courses

7th Semester																	
M10	Module 10: General University Programme											4,8			360		5 / 210
M 10.1	Community Service Program	C	1,6	3					4,8				360	Field Course	Final Report and Seminar		
M11	Course											4,8	240	360		5 / 210	
M 11.1	Marketing Seminar	C	1,6	3					4,8			240	360	S	Seminar Paper (300 Min)		
M12	Module 12: Free Elective Course (MBKM)											9,6			300	720	5 / 210
M 12.1	Financial Statement Analysis*	E	1,6	3										L/CS	Mid & Final Exam (300 Min)		
M 12.2	Group Dynamics*	E	1,6	3										L/T	Mid & Final Exam (300 Min)		
M 12.3	Motivation and Job Satisfaction*	E	1,6	3					4,8			150	360	L/T	Mid & Final Exam (300 Min)		
M 12.4	Retail Business*	E	1,6	3					X 2			X2	X2	L/T	Mid & Final Exam (300 Min)		
M 12.5	Business competition*	E	1,6	3										L/T	Mid & Final Exam (300 Min)		
M 12.6	Social Entrepreneur*	E	1,6	3										L/T	Mid & Final Exam (300 Min)		

*The students should take 2 courses from the available Free Election Courses

Table 9: Curriculum Bachelor of Management_Human Resources Management Concentration

1st Semester																		
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Mandatory (M)/Elective (E)	ECTS	SKS	Credit Points per Semester								Workload		Method of Teaching <small>i.e. lecture course, seminar, case study, project based learning</small>	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: General Economics and Business Science				35,2									1100	2640			5 / 210
M 1.1	Indonesian Language Education	C	1,6	2	3,2									100	240	L/T	Mid & Final Exam (200 Min)	
M 1.2	Pancasila Education	C	1,6	2	3,2									100	240	L/T	Mid & Final Exam (200 Min)	
M 1.3	Ethics Education and Local Wisdom	C	1,6	2	3,2									100	240	L/T	Mid & Final Exam (200 Min)	
M 1.4	Introduction to Macroeconomics	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)	
M 1.5	Introduction to Microeconomics	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)	
M 1.6	Mathematics for Economics I	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)	
M 1.7	Introduction to Business	C	1,6	3	4,8									150	360	L/CS	Mid & Final Exam (300 Min)	
M 1.8	Introduction to Accounting	C	1,6	4	6,4									200	480	L/CS	Mid & Final Exam (400 Min)	
2nd Semester																		
M2	Module 2: General Economics and Business Science				36,8									1150	2760			5 / 210
M 2.1	Islamic Religious Education	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)	
	Protestant Christianity Education		1,6	3														
	Catholic Christianity Education		1,6	3														
	Hindu Religious Education		1,6	3														
	Buddhist Religious Education		1,6	3														
M 2.2	Citizenship Education	C	1,6	2	3,2								100	240	L/T	Mid & Final Exam (200 Min)		
M 2.3	Introduction to Management	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)		
M 2.4	Statistics for Economics I	C	1,6	3	4,8								150	360	L/CS	Mid & Final Exam (300 Min)		
M 2.5	English for Business	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)		
M 2.6	Cooperative and MSME Management	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)		
M 2.7	Business Law	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)		
M 2.8	Human Resource Management	C	1,6	3	4,8								150	360	L/T	Mid & Final Exam (300 Min)		

M 7.6	Industrial Psychology	C	1,6	3					4,8			150	360	L/T	Mid & Final Exam (300 Min)
6th Semester															
M8	Module 8: HRM Concentration Course								14,4			450	1080		5 / 210
M 8.1	HRM Training and Development	C	1,6	3					4,8			150	360	L/T	Mid & Final Exam (300 Min)
M 8.2	Organization Design	C	1,6	3					4,8			150	360	L/T	Mid & Final Exam (300 Min)
M 8.3	Performance Management	C	1,6	3					4,8			150	360	L/T	Mid & Final Exam (300 Min)
M9	Module 9: Free Elective Course								9,6			300	720		5 / 210
M 9.1	Internship Program*	E	1,6	3										L/T	Mid & Final Exam (300 Min)
M 9.2	Organizational Culture*	E	1,6	3										L/T	Mid & Final Exam (300 Min)
M 9.3	Marketing Plan*	E	1,6	3					4,8			150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 9.4	Creative Event Management*	E	1,6	3					X2			X2	X2	L/T	Project Essay (300 Min)
M 9.5	Multivariate Analysis*	E	1,6	3										L/T	Mid & Final Exam (300 Min)

*The students should take 2 courses from the available Free Election Courses

7th Semester															
M10	Module 10: General University Programme								4,8			0	510		5 / 210
M 10.1	Community Service Program	C	1,6	3					4,8			0	510	Field Course	Project Based (150 Min)
M11	Module 11: HRM Concentration Course								4,8			150	360		
M 11.1	HRM Seminar	C	1,6	3					4,8			150	360	S	Seminar Paper (150 Min)
M12	Module 12: Free Elective Course								9,6			300	720		5 / 210
M 12.1	Financial Statement Analysis*	E	1,6	3										L/CS	Mid & Final Exam (300 Min)
M 12.2	Group Dynamics*	E	1,6	3										L/T	Mid & Final Exam (300 Min)
M 12.3	Motivation and Job Satisfaction*	E	1,6	3					4,8			150	360	L/T	Mid & Final Exam (300 Min)
M 12.4	Retail Business*	E	1,6	3					X 2			X2	X2	L/T	Mid & Final Exam (300 Min)
M 12.5	Business competition*	E	1,6	3										L/T	Mid & Final Exam (300 Min)
M 12.6	Social Entrepreneur*	E	1,6	3										L/T	Mid & Final Exam (300 Min)

*The students should take 2 courses from the available Free Election Courses

Table 10: Curriculum Bachelor of Management_Entrepreneurship Concentration

1 st Semester																		
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Mandatory (M)/Elective (E)	ECTS	SKS	Credit Points per Semester								Workload		Method of Teaching <small>i.e. lecture course, seminar, case study, project based learning</small>	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: General Economics and Business Science				35,2									1760	4224			5 / 210
M 1.1	Indonesian Language Education	M	1,6	2	3,2									160	384	L/T	Mid & Final Exam (200 Min)	
M 1.2	Pancasila Education	M	1,6	2	3,2									160	384	L/T	Mid & Final Exam (200 Min)	
M 1.3	Ethics Education and Local Wisdom	M	1,6	2	3,2									160	384	L/T	Mid & Final Exam (200 Min)	
M 1.4	Introduction to Macroeconomics	M	1,6	3	4,8									240	576	L/T	Mid & Final Exam (300 Min)	
M 1.5	Introduction to Microeconomics	M	1,6	3	4,8									240	576	L/T	Mid & Final Exam (300 Min)	
M 1.6	Mathematics for Economics I	M	1,6	3	4,8									240	576	L/T	Mid & Final Exam (300 Min)	
M 1.7	Introduction to Business	M	1,6	3	4,8									240	576	L/CS	Mid & Final Exam (300 Min)	
M 1.8	Introduction to Accounting	M	1,6	4	6,4									320	768	L/CS	Mid & Final Exam (300 Min)	
2 nd Semester																		
M2	Module 2: General Economics and Business Science				36,8									1840	4416			5 / 210
M 2.1	Islamic Religious Education	M	1,6	3	4,8									240	576	L/T	Mid & Final Exam (300 Min)	
	Protestant Christianity Education		1,6	3														
	Catholic Christianity Education		1,6	3														
	Hindu Religious Education		1,6	3														
	Buddhist Religious Education		1,6	3														
M 2.2	Citizenship Education	M	1,6	2	3,2								160	384	L/T	Mid & Final Exam (200 Min)		
M 2.3	Introduction to Management	M	1,6	3	4,8								240	576	L/T	Mid & Final Exam (300 Min)		
M 2.4	Statistics for Economics I	M	1,6	3	4,8								240	576	L/CS	Mid & Final Exam (300 Min)		
M 2.5	English for Business	M	1,6	3	4,8								240	576	L/T	Mid & Final Exam (300 Min)		
M 2.6	Cooperative and MSME Management	M	1,6	3	4,8								240	576	L/T	Mid & Final Exam (300 Min)		
M 2.7	Business Law	M	1,6	3	4,8								240	576	L/T	Mid & Final Exam (300 Min)		
M 2.8	Human Resource Management	M	1,6	3	4,8								240	576	L/T	Mid & Final Exam (300 Min)		

3rd Semester																	
M3	Module 3: Core Management Science							38,4						1920	4608		5 / 210
M 3.1	Managerial Economics	M	1,6	3				4,8						240	576	L/CS	Mid & Final Exam (300 Min)
M 3.2	Management information System	M	1,6	3				4,8						240	576	LT	Mid & Final Exam (300 Min)
M 3.3	Business communication	M	1,6	3				4,8						240	576	LT	Mid & Final Exam (300 Min)
M 3.4	Financial Management I	M	1,6	3				4,8						240	576	L/CS	Mid & Final Exam (300 Min)
M 3.5	Marketing Management	M	1,6	3				4,8						240	576	L/CS	Mid & Final Exam (300 Min)
M 3.6	Operation management	M	1,6	3				4,8						240	576	L/CS	Mid & Final Exam (300 Min)
M 3.7	Organizational behavior	M	1,6	3				4,8						240	576	LT	Mid & Final Exam (300 Min)
M 3.8	Leadership	M	1,6	3				4,8						240	576	LT	Mid & Final Exam (300 Min)
4th Semester																	
M4	Module 4: Core Management Science							19,2						960	2304		5 / 210
M 4.1	Research Methodology	M	1,6	3				4,8						240	576	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 4.2	Business Feasibility Study	M	1,6	3				4,8						240	576	L/CS	Mid & Final Exam (300 Min)
M 4.3	Strategic Management	M	1,6	3				4,8						240	576	LT	Mid & Final Exam (300 Min)
M 4.4	Total Quality Managemen	M	1,6	3				4,8						240	576	LT	Mid & Final Exam (300 Min)
M5	Module 8: Entrepreneurship Concentration Course							14,4						720	1728		5 / 210
M 5.1	Innovation Management	M	1,6	3				4,8						240	576	LT	Mid & Final Exam (300 Min)
M 5.2	Consumer Behaviour	M	1,6	3				4,8						240	576	LT	Mid & Final Exam (300 Min)
M 5.3	International Business	M	1,6	3				4,8						240	576	LT	Mid & Final Exam (300 Min)
5th Semester																	
M6	Module 9: General Economics and Business Science							4,8						150	180		5 / 210
M 6.1	Entrepreneurship	M	1,6	3				4,8						240	576	L/PBL	Mid & Final Exam and Project Based (450 Min)
M7	Module 13: Entrepreneurship Concentration Course							28,8						1440	3456		5 / 210
M 7.1	Business Ethics	M	1,6	3				4,8						240	576	L/CS	Mid & Final Exam (300 Min)
M 7.2	Entrepreneurial Dynamics	M	1,6	3				4,8						240	576	L	Mid & Final Exam (300 Min)
M 7.3	Creative Economy	M	1,6	3				4,8						240	576	L	Mid & Final Exam (300 Min)
M 7.4	Business Development Practice	M	1,6	3				4,8						240	576	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 7.5	Marketing Strategic	M	1,6	3				4,8						240	576	LT	Mid & Final Exam (300 Min)

M 7.6	E-Commerce	M	1,6	3					4,8			240	576	T	Mid & Final Exam (300 Min)	
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6th Semester

M8	Module 17: Entrepreneurship Concentration Course								14,4			720	1728			5 / 210
M 8.1	Business Plan	M	1,6	3					4,8			240	576	L/PBL	Mid & Final Exam and Project Based (450 Min)	
M 8.2	Organization Design	M	1,6	3					4,8			240	576	L/T	Mid & Final Exam (300 Min)	
M 8.3	Business Project I	M	1,6	3					4,8			240	576	L/PBL	Mid & Final Exam and Project Based (450 Min)	
M9	Module 4: Free Elective Course								9,6			480	1152			5 / 210
M 9.1	Internship Program*	E	1,6	3										L/T	Mid & Final Exam (300 Min)	
M 9.2	Organizational Culture*	E	1,6	3										L/T	Mid & Final Exam (300 Min)	
M 9.3	Marketing Plan*	E	1,6	3					4,8			240	576	L/PBL	Mid & Final Exam and Project Based (450 Min)	
M 9.4	Creative Event Management*	E	1,6	3					X2			X2	X2	L/T	Mid & Final Exam (300 Min)	
M 9.5	Multivariate Analysis*	E	1,6	3										L/T	Mid & Final Exam (300 Min)	

*The students should take 2 courses from the available Free Election Courses

7th Semester

M10	Module 19: General University Programme								4,8			510				5 / 210
M 10.1	Community Service Program	C	1,6	3					4,8			0	510	Field Course	Project Based (150 Min)	
M11	Module 24: Entrepreneurship Concentration Course								4,8			240	576			5 / 210
M 11.1	Business Project II	C	1,6	3					4,8			240	576	S/PBL	Mid & Final Exam (300 Min)	
M12	Module 20: Free Elective Course								9,6			480	1152			5 / 210
M 12.1	Financial Statement Analysis*	E	1,6	3										L/CS	Mid & Final Exam (300 Min)	
M 12.2	Group Dynamics*	E	1,6	3										L/T	Mid & Final Exam (300 Min)	
M 12.3	Motivation and Job Satisfaction*	E	1,6	3					4,8			240	576	L/T	Mid & Final Exam (300 Min)	
M 12.4	Retail Business*	E	1,6	3					X 2			X2	X2	L/T	Mid & Final Exam (300 Min)	
M 12.5	Business competition*	E	1,6	3										L/T	Mid & Final Exam (300 Min)	
M 12.6	Social Entrepreneur*	E	1,6	3										L/T	Mid & Final Exam (300 Min)	

*The students should take 2 courses from the available Free Election Courses

B. Acc. - Bachelor of Accounting

The BA programme has a curriculum structure to meet current market needs with three scientific concentrations, namely (1) Financial Accounting, (2) Management Accounting, and (3) Public Accounting. The programme was legally established in 1994 with the issued Decree from the Ministry of Education and Culture Number 03/DIKTI/Kep./1994. B.Acc. aims to produce competent and professional accounting graduates based on managerial knowledge. Graduates of B.Acc. FEB UNILA can compile, design, and communicate business and non-business financial reporting using adequate information technology, carry out audit processes on business and non-business entities according to audit standards, applicable laws and regulations and prepare tax reports following applicable laws and provide recommendations for decision making taxation on business and non-business entities.

Table 11: Curriculum Bachelor of Accounting

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Compulsory (C)/Ellective (E)	ECTS	SKS	Credit Points per Semester								Workload		Method of Teaching i.e. lecture course, seminar, case study,	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				
1st Semester																		
M1	Core Accounting Science			22	35									1100	2640			5 / 210
M 1.1	Indonesian Language Education	C	1,6	2	3,2									100	240	L/T	Mid & Final Exam (200 Min)	
M 1.2	Mathematics for Economics I	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)	
M 1.3	Introduction to Microeconomics	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)	
M 1.4	Ethics Education and Local Wisdom	C	1,6	2	3,2									100	240	L/T	Mid & Final Exam (200 Min)	
M 1.5	Introduction to Macroeconomics	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)	
M 1.6	Introduction to Accounting	C	1,6	4	6,4									200	480	L/CS	Mid & Final Exam (400 Min)	
M 1.7	Introduction to Business	C	1,6	3	4,8									150	360	L/CS	Mid & Final Exam (300 Min)	
M 1.8	Pancasila Education	C	1,6	2	3,2									100	240	L/T	Mid & Final Exam (200 Min)	
2nd Semester																		
M2	Core Accounting Science				37									1150	2760			5 / 210
M 2.1	Islamic Religious Education*	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)	
M 2.2	Protestant Christianity Education*	C	1,6	3	4,8									150	360	L/T		
M 2.3	Catholic Christianity Education*	C	1,6	3	4,8									150	360	L/T		
M 2.4	Hindu Religious Education*	C	1,6	3	4,8									150	360	L/T		
M 2.5	Buddhist Religious Education*	C	1,6	3	4,8									150	360	L/T		
M 2.6	Citizenship Education	C	1,6	2	3,2									100	240	L/T	Mid & Final Exam (200 Min)	
M 2.7	Introduction to Management	C	1,6	3	4,8									150	360	L/CS	Mid & Final Exam (300 Min)	
M 2.8	English for Business	C	1,6	3	4,8									150	360	L/CS	Mid & Final Exam (300 Min)	
M 2.9	Statistics for Economics I	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)	
M 2.10	Business Law	C	1,6	3	4,8									150	360	L/T	Mid & Final Exam (300 Min)	
M 2.11	Intermediate Accounting I	C	1,6	3	4,8									150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)	
M 2.12	Entrepreneurship	C	1,6	3	4,8									150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)	

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Compulsory (C)/Elective (E)	ECTS	SKS	Credit Points per Semester								Workload		Method of Teaching i.e. lecture course, seminar, case study,	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			
3rd Semester																	
M3	Core Accounting Science													1200	2880		5 / 210
M 3.1	Financial Management	C	1,6	3			4,8							150	360	L/CS	Mid & Final Exam (300 Min)
M 3.2	Intermediate Accounting II	C	1,6	3			4,8							150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 3.3	Cost Accounting	C	1,6	3			4,8							150	360	L/CS	Mid & Final Exam (300 Min)
M 3.4	Taxation I	C	1,6	3			4,8							150	360	L/CS	Mid & Final Exam (300 Min)
M 3.5	Accounting & Internal Control Information System	C	1,6	3			4,8							150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 3.6	Financial Report Analysis	C	1,6	3			4,8							150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 3.7	Information Technology for Accounting	C	1,6	3			4,8							150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 3.8	Sustainability Accounting	C	1,6	3			4,8							150	360	L/CS	Mid & Final Exam (300 Min)
4rd Semester																	
M4	Core Accounting Science													1050	2520		5 / 210
M 4.1	Taxation II	C	1,6	3			4,8							150	360	L/CS	Mid & Final Exam (300 Min)
M 4.2	Management Accounting	C	1,6	3			4,8							150	360	L/CS	Mid & Final Exam (300 Min)
M 4.3	Auditing I	C	1,6	3			4,8							150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 4.4	Public Sector Accounting	C	1,6	3			4,8							150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 4.5	Advanced Accounting I	C	1,6	3			4,8							150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 4.6	Special Topics in Accounting	C	1,6	3			4,8							150	360	L/CS	Mid & Final Exam (300 Min)
M 4.7	Information System Analysis and Design	E	1,6	3			4,8							150	360	L/PBL	Mid & Final Examination and Project Based (450 Min)

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Compulsory (C)/Elective (E)	ECTS	SKS	Credit Points per Semester								Workload		Method of Teaching i.e. lecture course, seminar, case study,	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			
5rd Semester																	
M5	Core Accounting Science													1150	2760		5 / 210
M 5.1	Taxation Computer Laboratory	C	1,6	3					4,8					150	360	L/CS	Mid & Final Exam (300 Min)
M 5.2	Auditing II	C	1,6	3					4,8					150	360	L/PBL	Mid & Final Examination and Project Based (450 Min)
M 5.3	Tax Accounting	C	1,6	3					4,8					150	360	L/CS	Mid & Final Exam (300 Min)
M 5.4	Management Control System	C	1,6	3					4,8					150	360	L/PBL	Mid & Final Examination and Project Based (450 Min)
M 5.5	Advanced Accounting II	C	1,6	3					4,8					150	360	L/CS	Mid & Final Exam (300 Min)
M 5.6	Laboratory Audit	C	1,6	2					3,2					100	240	L/CS	Mid & Final Examination and Project Based (450 Min)
M 5.7	Accounting Theory	C	1,6	3					4,8					150	360	L/PBL	Mid & Final Examination and Project Based (450 Min)
M 5.8	Behavioral Accounting*	E	1,6	3					4,8					150	360	L/CS	Mid & Final Exam (300 Min)
M 5.9	Econometrics*	E	1,6	3					4,8					150	360	L/CS	Mid & Final Exam (300 Min)
6rd Semester																	
M6	Accounting Concentration Course													850	2190		5 / 210
M 6.1	Research Methodology in Accounting	C	1,6	3					5					150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 6.2	Community Service Program	C	1,6	3					5					150	510	PBL	Project Based (150 Min)
M 6.3	Psychology for Business	C	1,6	3					5					150	360	L/T	Mid & Final Exam (300 Min)
M 6.4	Business and Professional Ethics	C	1,6	2					3					100	240	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 6.5	Sharia Accounting (Finance Accounting)**	E	1,6	6					6					300	720	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 6.6	Audit Management (Finance Accounting)**	E	1,6	6					6					300	720	L/CS	Mid & Final Exam (300 Min)
M 6.7	Investment and capital market (Finance Accounting)**	E	1,6	6					6					300	720	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 6.8	International Accounting (Finance Accounting)**	E	1,6	6					6					300	720	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 6.9	Tax Management (Management Accounting)**	E	1,6	6					6					300	720	L/CS	Mid & Final Exam (300 Min)
M 6.10	Management Information System (Management Accounting)**	E	1,6	6					6					300	720	L/CS	Mid & Final Exam (300 Min)
M 6.11	Regional Financial Accounting (Public Accounting)**	E	1,6	6					6					300	720	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 6.12	Public Management Accounting (Public Accounting)**	E	1,6	6					6					300	720	L/PBL	Mid & Final Exam and Project Based (450 Min)
M 6.13	Public Audit (Public Accounting)**	E	1,6	6					6					300	720	L/PBL	Mid & Final Exam and Project Based (450 Min)

B.E. - Bachelor of Development Economics

The programme designs its curriculum to deliver a profile of graduates who can identify and analyse economic development in rural and urban areas, formulate policy recommendations to local governments, and analyse trends and phenomena in the monetary and banking spheres. This curriculum is in line with the objectives of the study programmes, which is to produce graduates with high quality and character in development economics. The establishment of the B.E. study programme was organised by the legal decree of the director general of higher education of the Republic of Indonesia Number 213/Dikti/Kep/1996. The establishment aims to produce graduates with decision-making and analytical skills based on a strong concept in the field of Development Economics. B.E. programme has four concentrations in the fields of science (Development Planning Economics, Public and Fiscal Economics, Monetary Economics and Banking, and Regional Economics) to deliver Graduates' Profiles by mastering various analytical methods that are useful for regional and national development and can analyse global economic developments

Table 12: Curriculum Bachelor of Development Economics

1 st Semester																	
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Type of Course (Compulsory/Elective)	ECTS	SKS	Credit Points 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: Interdiscipline Education					9,6								300	720			60 / 100%
M 1.1	Indonesian Language Education (Compulsory)	C	1,6	2	3,2	-	-	-	-	-	-	-	100	240	L/T	Mid & Final Exam (200 Min)	60%
M 1.2	Pancasila Education (Compulsory)	C	1,6	2	3,2	-	-	-	-	-	-	100	240	L/T	60%		
M 1.3	Ethical Education and Local Wisdom (Compulsory)	C	1,6	2	3,2	-	-	-	-	-	-	100	240	L/T	60%		
M2 Module 2: Basic Economics					14,4								450	1080			60 / 100%
M 2.1	Microeconomic Introduction (Compulsory)	C	1,6	3	4,8	-	-	-	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 2.2	Macroeconomic Introduction (Compulsory)	C	1,6	3	4,8	-	-	-	-	-	-	-	150	360	L/T		60%
M 2.3	Mathematical Economics (Compulsory)	C	1,6	3	4,8	-	-	-	-	-	-	-	150	360	L/T		60%
M3 Module 3: Basic Business and Accounting					11,2								350	840			60 / 100%
M 3.1	Introduction to Accounting (Compulsory)	C	1,6	4	6,4	-	-	-	-	-	-	-	200	480	L/CS	Mid & Final Exam (400 Min)	60%
M 3.2	Introduction to Business (Compulsory)	C	1,6	3	4,8	-	-	-	-	-	-	-	150	360	L/CS	Mid & Final Exam (300 Min)	60%
					35,2								1100	2640			
2 nd Semester																	
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Type of Course (Compulsory/Elective)	ECTS	SKS	Credit Points per Semester								Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to
					1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study			
M4 Module 4: Religion					4,8								150	360			5 / 210
M 4.1	Islamic Education (Compulsory)	C	1,6	3	-	4,8	-	-	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 4.2	Catholic Education (Compulsory)				-		-	-	-								
M 4.3	Christian Education (Compulsory)				-		-	-	-								
M 4.4	Hindu Education (Compulsory)				-		-	-	-								
M 4.5	Budhism Education (Compulsory)				-		-	-	-								
M5 Module 5: Interdiscipline Education					3,2							100	240			5 / 210	
M 5.4	Civic Education (Compulsory)	C	1,6	2	-	3,2	-	-	-	-	-	-	100	240	L/T	Mid & Final Exam (200 Min)	60%
M3 Module 3: Basic Business and Accounting					9,6								300	720			5 / 210
M 3.3	English for Business (Compulsory)	C	1,6	3	-	4,8	-	-	-	-	-	-	150	360	L/CS	Mid & Final Exam (300 Min)	60%
M 3.4	Introduction to Management (Compulsory)	C	1,6	3	-	4,8	-	-	-	-	-	-	150	360	L/CS	Mid & Final Exam (300 Min)	60%
M2 Module 2: Basic Economics Tool					9,6								300	720			5 / 210
M 2.5	Mathematical Economics II (Compulsory)	C	1,6	3	-	4,8	-	-	-	-	-	-	150	360	L/CS	Mid & Final Exam (300 Min)	60%
M 2.4	Statistical Economics (Compulsory)	C	1,6	3	-	4,8	-	-	-	-	-	-	150	360	L/CS	Mid & Final Exam (300 Min)	60%
M5 Module 6: Intermediate Economics					4,8								150	360			5 / 210
M 5.1	Intermediate Microeconomics (Compulsory)	C	1,6	3	-	4,8	-	-	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
...	...				32								1000	2400			

3 rd Semester																	
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Type of Course (Compulsory/Elective)	ECTS	SKS	Credit Points 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			
M6					Module 7: Advanced Economics								600	1440			5 / 210
M 6.1	Advanced Microeconomics (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%	
M 6.2	Advanced Macroeconomics (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T		60%	
M 6.3	Advanced Statistical Economics (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T		60%	
M 6.4	Advanced Mathematical Economics (Elective)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T		60%	
M7					Module 8: Basic Theory of Economic Development								450	1080			5 / 210
M 7.1	Public Economics I (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T/S	Mid & Final Exam (300 Min)	60%	
M 7.2	Monetary Economics I (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T/S		60%	
M 7.3	Introduction to Economic Development (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T/S		60%	
M5					Module 5: Interdiscipline Education								300	720			5 / 210
M 5.5	Political Sociology (Elective)	E	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%	
M 5.6	Cooperative Economy and SMEs (Elective)	E	1,6	3	-	-	4,8	-	-	-	-	150	360	Case Study Project			
M9					Module 9: Intermediate Business and Accounting								450	1080			5 / 210
M 9.1	Cost Accounting (Elective)	E	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%	
M 9.2	Marketing Management (Elective)	E	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T		60%	
M 9.3	Financial Management (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T		60%	
4 th Semester																	
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Type of Course (Compulsory/Elective)	ECTS	SKS	Credit Points per Semester								Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	Weight of exam related to
					1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study			
M 5					Module 5: Interdiscipline Education								150	360			5 / 210
M 5.7	Entrepreneurship (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/PBL	Mid & Final Exam and Team Project Based (450 Min)	60%	
M 9					Module 10: Research Methodology								150	360			5 / 210
M 10.1	Research Methodology (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T/S	Proposal / Individual Project Based (300 Min)	60%	
M 12					Module 11: Intermediate Theory of Economic Development								600	1440			5 / 210
M 11.1	Indonesian Economy (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/C/S	Mid & Final Exam (300 Min)	60%	
M 11.2	International Economy (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/C/S	Mid & Final Exam (300 Min)	60%	
M 11.3	Regional Economics (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/C/S	Mid & Final Exam (300 Min)	60%	
M 11.4	Institutional Economics (Compulsory)	C	1,6	3	-	-	4,8	-	-	-	-	150	360	L/PBL	Mid & Final Exam (300 Min)	60%	
M 11.5	Human Resource Economics (Elective)	E	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%	
M 11.6	Location Theory (Elective)	E	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%	
M 13					Module 13: Monetary Concentration								0	0			5 / 210
M 13.1	Monetary Economics II (Elective)	E	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%	
M.13.2	Central Bank (Elective)	E	1,6	3	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%	

M 13	Module 13: Monetary Concentration								0					0	0			5 / 210
M 13.1	Monetary Economics II (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M.13.2	Central Bank (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 14	Module 14: Public and Fiscal Concentration								0					0	0			10 / 210
M 14.1	Public Economics II (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 15	Module 15: Planning Concentration								0					0	0			10 / 210
M 15.1	Intermediate Economic Development (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 15.2	Planning Economics (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 16	Module 16: Intermediate Economics Tool								4,8					150	360			10 / 210
M. 16.1	Econometrics I (Compulsory)	C	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/C/S + PBS	Mid & Final Exam (300 Min)	60%
									33,6					1050	2520			
5th Semester																		
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Type of Course (Compulsory/Elective)	ECTS	SKS	Credit Points 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				
M16	Module 16: Intermediate Economics Tool				5				14,4					450	1530			5 / 210
M 16.2	Non Parametric Statistics (Compulsory)	C	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/C/S + PBS	Mid & Final Exam (300 Min)	60%
M.16.3	Econometrics II (Compulsory)	C	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/C/S + PBS	Mid & Final Exam (300 Min)	60%
M.16.4	Economic Analysis Tool (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/C/S + PBS	Mid & Final Exam (300 Min)	60%
M17	Module 11: Intermediate Theory of Economic Development				5				0					0	0			5 / 210
M 11.7	Agricultural Economics (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 11.8	Political Economy (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T		
M 11.9	Labor Economics (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T		
M 11.10	Industrial Economic (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T		
M 11.11	Islamic Economics (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T		
M4	Module 14: Public and Fiscal Concentration				5				4,8					150				5 / 210
M 14.2	Public Policy Analysis (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 14.3	Taxation I (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T		60%
M5	Module 13: Monetary Concentration				10				4,8					150				10 / 210
M 13.3	International Trade Economics (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 13.4	International Monetary Economics (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T		60%
M 13.5	Portfolio Theory and Investment Analysis (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T		60%
M5	Module 15: Planning Concentration				10				4,8					150				10 / 210
M 15.3	Regional Economy II (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 15.4	Natural and Environmental Economy (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T		60%
M 15.5	Environmental Impact Analysis (Elective)	E	1,6	3	-	-	-	-	4,8	-	-	-	-	150	360	L/T		60%

6 th Semester																	
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Type of Course (Compulsory/Elective)	ECTS	SKS	Credit Points 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 5: Interdiscipline Education				5					4,8			150	150			5 / 210
M 5.2	Community Service Program (Compulsory)	C	1,6	3	-	-	-	-	-	4,8	-	-	0	510	PBS	Mid & Final Exam and Team Project Based (450 Min)	60%
M2	Module 11: Intermediate Theory of Economic Development				5					0			0	0			5 / 210
M 11.12	Public Communication (Elective)	E	1,6	3	-	-	-	-	-	4,8	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 11.13	History of Economic Thought (Elective)	E	1,6	3	-	-	-	-	-	4,8	-	-	150	360	L/T	Mid & Final Exam (300 Min)	
M 11.14	Fiqh Economic (Elective)	E	1,6	3	-	-	-	-	-	4,8	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
M 11.15	Ayat and Economic Hadist (Elective)	E	1,6	3	-	-	-	-	-	4,8	-	-	150	360	L/T	Mid & Final Exam (300 Min)	
M3	Free Elective Course: MBKM				5					19			600	1440			5 / 210
A. 1	Economic Law (Elective)	E	1,6	3	-	-	-	-	-	4,8	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
A. 2	Psychology (Elective)	E	1,6	3	-	-	-	-	-	4,8	-	-	150	360	L/T	Mid & Final Exam (300 Min)	
A. 3	Digital Information System (Elective)	E	1,6	3	-	-	-	-	-	4,8	-	-	150	360	L/T	Mid & Final Exam (300 Min)	
A. 4	Economic Policy (Elective)	E	1,6	3	-	-	-	-	-	4,8	-	-	150	360	L/T	Mid & Final Exam (300 Min)	
A. 5	Project Evaluation (Elective)	E	1,6	3	-	-	-	-	-	4,8	-	-	150	360	L/T	Mid & Final Exam (300 Min)	
A. 6	Strategic Planning (Elective)	E	1,6	3	-	-	-	-	-	4,8	-	-	150	360	L/T	Mid & Final Exam (300 Min)	60%
A. 7	Public Sector Management (Elective)	E	1,6	3	-	-	-	-	-	4,8	-	-	150	360	L/T	Mid & Final Exam (300 Min)	
7 th Semester																	
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Type of Course (Compulsory/Elective)	ECTS	SKS	Credit Points 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	Pre-Colloquium				5					19			600	1440			5 / 210
P.1	Seminar on Monetary Thesis Proposal (Compulsory)	C	1,6	3	-	-	-	-	-	4,8	-	-	150	360	PBS	Mid & Final Exam and Team Project Based (450 Min)	60%
P.2	Seminar on Public and Fiscal Thesis Proposal (Compulsory)	C	1,6	3	-	-	-	-	-	4,8	-	-	150	360	PBS	Mid & Final Exam and Team Project Based (450 Min)	
P.3	Seminar on International Trade Thesis Proposal (Compulsory)	C	1,6	3	-	-	-	-	-	4,8	-	-	150	360	PBS	Mid & Final Exam and Team Project Based (450 Min)	60%
P.4	Seminar on Environment Thesis Proposal (Compulsory)	C	1,6	3	-	-	-	-	-	4,8	-	-	150	360	PBS	Mid & Final Exam and Team Project Based (450 Min)	
P.5	Seminar on Planning Thesis Proposal (Compulsory)	C	1,6	3	-	-	-	-	-	4,8	-	-	150	360	PBS	Mid & Final Exam and Team Project Based (450 Min)	60%
P.6	Seminar on Regional Thesis Proposal (Compulsory)	C	1,6	3	-	-	-	-	-	4,8	-	-	150	360	PBS	Mid & Final Exam and Team Project Based (450 Min)	
P.7	Seminar on Industrial Thesis Proposal (Compulsory)	C	1,6	3	-	-	-	-	-	4,8	-	-	150	360	PBS	Mid & Final Exam and Team Project Based (450 Min)	

8th Semester																		
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Type of Course (Compulsory/Elective)	ECTS	SKS	Credit Points 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	Colloquium				5								16	600	1100			5 / 210
C.1	Seminar on Thesis Proposal (Compulsory)	C	1,6	3	-	-	-	-	-	-	-	-	4,8	300	210	PBS	Presentation (100 Min)	60%
C.2	Seminar on Result Proposal (Compulsory)	C	1,6	3	-	-	-	-	-	-	-	-	4,8	300	210	PBS	Presentation (100 Min)	60%
C.3	Thesis (Compulsory)	C	1,6	4	-	-	-	-	-	-	-	-	6,4	0	680	PBS	Project Essay (200 Min)	60%
													16	600	1100			
total					35	32	34	34	29	24	19	16	7.800	17.540				
					Total ECTS							222	975	2.193				

M.M. - Master of Management

The M.M. study programme designs its curriculum to deliver a profile of graduates who have the competence to become professional business leaders or public leaders who have ethical, entrepreneurial spirit and a global perspective, and entrepreneurs who have ethical, insightful, and globally competitive power. This graduate profile is in line with the objectives of the M.M. programme, which intends to produce professional graduates in business management and government management with global insight, ethics, and an entrepreneurial spirit.

To that end, the curriculum for the M.M. programme is designed to accommodate five core disciplines which are (1) Marketing Management, (2) Human Resource Management, (3) Financial Management, (4) Entrepreneurship, and (5) Public and District Financial Management.

The programme was established based on the decree of the Director General of Higher Education Ministry of National Education with SK 87/DIKTI/Kep/2000 Number.

Table 13: Curriculum Master of Management

Modul No.	Title of Module / Course Unit + Compulsory or elective?		SKS	Compulsory (C)/Elective (E)	Credit Points per Semester								Workload		Method of Teaching i.e. lecture course, seminar, case study, project based learning	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			
1st Semester																	
M1	General Business Course		13		21								650	1.560			5 / 210
M 1.1	Marketing Management	1,6	3	C	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 1.2	Human Resource Management	1,6	3	C	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 1.3	Entrepreneurship	1,6	2	C	3,2								100	240	L/T	Mid & Final Exam (200 Min)	
M 1.4	Financial management	1,6	3	C	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 1.5	Research methodology	1,6	2	C	3,2								100	240	L/CS	Mid & Final Exam (200 Min)	
M1	General MPKD Course		13		21								650	1.560			5 / 210
M 1.1	Government Accounting	1,6	3	C	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 1.2	Regional Development Management	1,6	3	C	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 1.3	Public Administration and Policy	1,6	3	C	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 1.4	Entrepreneurship (Digital Based)	1,6	2	C	3,2								100	240	L/T	Mid & Final Exam (200 Min)	
M 1.5	Research methodology	1,6	2	C	3,2								100	240	L/CS	Mid & Final Exam (200 Min)	
2nd Semester																	
M2	Core Marketing Concentration		12		19								600	1.440			5 / 210
M 2.1	Strategic Management	1,6	3	C	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M 2.2	Consumer behavior	1,6	3	C	4,8								150	360	L/CS	Mid & Final Exam (300 Min)	
M 2.3	Marketing strategy	1,6	3	C	4,8								150	360	L/CS	Mid & Final Exam (300 Min)	
M 2.4	Marketing Research	1,6	3	C	4,8								150	360	L/T	Mid & Final Exam (300 Min)	
M2	Core Finance Concentration		12		19								600	1.440			5 / 210
M 2.1	Strategic Management	1,6	3	C	4,8								150	360	L/CS	Mid & Final Exam (300 Min)	
M 2.2	Risk management	1,6	3	C	4,8								150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)	
M 2.3	International Finance	1,6	3	C	4,8								150	360	L/CS	Mid & Final Exam (300 Min)	
M 2.4	Investment Management	1,6	3	C	4,8								150	360	L/CS	Mid & Final Exam (300 Min)	

Modul No.	Title of Module / Course Unit + Compulsory or elective?	SKS	Compulsory (C)/Elective (E)	Credit Points per Semester								Workload		Method of Teaching i.e. lecture course, seminar, case study, project based learning	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			
M2	Core Human Resource Management Concentration	12		19							600	1.440			5 / 210	
M 2.1	Strategic Management	1,6	3	C	4,8						150	360	L/CS	Mid & Final Exam (300 Min)		
M 2.2	Organizational Development and Change	1,6	3	C	4,8						150	360	L/CS	Mid & Final Exam (300 Min)		
M 2.3	Talent Management	1,6	3	C	4,8						150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)		
M 2.4	Strategic Human Resource Management	1,6	3	C	4,8						150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)		
M2	Core Entrepreneurship Concentration	12		19						600	1.440			5 / 210		
M 2.1	Strategic Management	1,6	3	C	4,8						150	360	L/CS	Mid & Final Exam (300 Min)		
M 2.2	Business plan	1,6	3	C	4,8						150	360	L/CS	Mid & Final Exam (300 Min)		
M 2.3	Business model	1,6	3	C	4,8						150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)		
M 2.4	Change Management & Innovation	1,6	3	C	4,8						150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)		
M2	Core MPKD Concentration	12		19						600	1.440			5 / 210		
M 2.1	Public Sector Strategic Management	1,6	3	C	4,8						150	360	L/CS	Mid & Final Exam (300 Min)		
M 2.2	Decision Making Theory	1,6	3	C	4,8						150	360	L/CS	Mid & Final Exam (300 Min)		
M 2.3	Organizational Development and Change	1,6	3	C	4,8						150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)		
M 2.4	Local Fiscal and Financial Decentralization	1,6	3	C	4,8						150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)		
	3rd Semester															
M3	Core Business	11		19						650	1.290			5 / 210		
M 3.1	Ethics and the Business Environment	1,6	3	C	4,8						150	360	L/CS	Mid & Final Exam (300 Min)		
M 3.2	Leadership	1,6	3	C	4,8						150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)		
M 3.3	Management information System	1,6	3	C	4,8						150	360	L/CS	Mid & Final Exam (300 Min)		
M 3.4	Thesis and Publication Workshop	1,6	2	C	3,2						100	140	L/CS	Mid & Final Exam (200 Min)		
M 3.5	Proposal Seminar	1,6	1	C	1,6						100	70	L/PBL	Seminar Presentation (100 Min)		
M3	Core MPKD	11		19						650	1.290			5 / 210		
M 3.1	Ethics and the Business Environment	1,6	3	C	4,8						150	360	L/CS	Mid & Final Exam (300 Min)		
M 3.2	Leadership and Bureaucracy	1,6	3	C	4,8						150	360	L/PBL	Mid & Final Exam and Project Based (450 Min)		
M 3.3	Management information System	1,6	3	C	4,8						150	360	L/CS	Mid & Final Exam (300 Min)		
M 3.4	Thesis and Publication Workshop	1,6	2	C	3,2						100	140	L/CS	Mid & Final Exam (200 Min)		
M 3.5	Proposal Seminar	1,6	1	C	1,6						100	70	L/PBL	Seminar Presentation (100 Min)		

M.Acc. - Master of Accounting

The M.Acc. curriculum is designed to deliver a profile of graduates who have the competences to become professional academics in the accounting field, professional managers in accounting and auditing, professional consultants in accounting, and researchers who can analyse accounting problems. This graduate profile is in line with the objectives of the study programme, namely to produce graduates who can develop research and quality expertise in the accounting field that orients to the development of knowledge and its application in the business world. To achieve this goal, the study programme designs a curriculum that meets the needs of the character building of the graduate profile.

The core subject of M.Acc is the subject of financial accounting. Following their academic orientation, accounting courses are also structured and developed in such a way as to emphasize the core aspects of accounting science. Following the need for a research-based curriculum, the accounting courses offered at M.Acc. FEB UNILA are structured to support students' abilities in conducting research and solving problems in the accounting field. The accounting curriculum structure covers three areas, namely: (1) Financial Accounting and Auditing, (2) Management Accounting, and (3) Public Accounting.

The establishment of M.Acc. was implemented through the Decree of the Director General of Higher Education Number 201/D/O/2010. This study programme is based on the need for human resources, educational institutions, and government agencies, especially in Lampung, for human resources who have academic abilities in solving problems in the accounting field. Through the design of a research-based curriculum in the fields of Financial Accounting, Management Accounting, and Public Accounting, graduates of M.Acc. FEB UNILA have the competence to develop knowledge, technology, and art in the accounting field of study or professional practice through research, to produce innovative works in solving problems in science, technology, and or art in the accounting field of study through inter or multidisciplinary approach, and capable of managing research and development to benefit society and science, and can gain national or international recognition.

Table 14: Curriculum Master of Accounting

1 st Semester													
Module No.	Title of Module / Course Unit + Compulsory or elective?	Compulsory (C)/Effective (E)	ECTS	SK	Credit Points 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.	Hours in Class	Hours Self-Study			
M1	Core Accounting Science				12				600	1440		5 / 210	
M 1.1	Accounting Theory	C	1,6	3	4,8				150	360	L/T	Mid & Final Exam (300 Min)	
M 1.2	Financial Statement Analysis and Taxation	C	1,6	3	4,8				150	360	L/T	Mid & Final Exam (300 Min)	
M 1.3	Information Technology Systems & Auditing	C	1,6	3	4,8				150	360	L/T	Mid & Final Exam (300 Min)	
M 1.4	Management Accounting Advanced	C	1,6	3	4,8				150	360	L/T	Mid & Final Exam (300 Min)	
2 nd Semester													
M2	Scientific Research				11				550	1320		5 / 210	
M 2.1	Research methodology	C	1,6	3	4,8				150	360	L/T	Mid & Final Exam (300 Min)	
M 2.2	Science phylosophy	C	1,6	2	3,2				100	240	L	Mid & Final Exam (200 Min)	
M 2.3	Econometrics and Multivariate Analysis	C	1,6	3	4,8				150	360	L/T	Mid & Final Exam (300 Min)	
M 2.4	Good Governance	C	1,6	3	4,8				150	360	L/T	Mid & Final Exam (300 Min)	
3 rd Semester													
C 1.1	Thesis Proposal Seminar	C	1,6	1			1,6		100	70	S	Seminar Presentation (100 Min)	
C 1.2	Thesis Publication Workshop	C	1,6	2			3,2		200	140	S	Seminar Presentation (100 Min)	
M3	FINANCIAL ACCOUNTING								450	1080		5 / 210	
M 3.1	Financial Accounting Research Seminar	E	1,6	3			4,8		150	360	L/T	Mid & Final Exam (300 Min)	
M 3.2	Audit and Tax Research Seminar	E	1,6	3			4,8		150	360	L/T	Mid & Final Exam (300 Min)	
M 3.3	Finance and Capital Market Theory	E	1,6	3			4,8		150	360	L/T	Mid & Final Exam (300 Min)	
M4	MANAGEMENT ACCOUNTING								450	1080		5 / 210	
M 4.1	Management Accounting Research Seminar	E	1,6	3			4,8		150	360	L/T	Mid & Final Exam (300 Min)	
M 4.2	Behavioral Accounting	E	1,6	3			4,8		150	360	L/T	Mid & Final Exam (300 Min)	
M 4.3	Management Control System Seminar	E	1,6	3			4,8		150	360	L/T	Mid & Final Exam (300 Min)	
M5	PUBLIC ACCOUNTING								450	1080		5 / 210	
M 5.1	Public Accounting Research Seminar	E	1,6	3			4,8		150	360	L/T	Mid & Final Exam (300 Min)	
M 5.2	Management Accounting and Public Performance Measurement	E	1,6	3			4,8		150	360	L/T	Mid & Final Exam (300 Min)	
M 5.3	Financial Accounting and Public Audit	E	1,6	3			4,8		150	360	L/T	Mid & Final Exam (300 Min)	
4 th Semester													
C	Colloquium								9,6	200		5 / 210	
C 1.3	Seminar on global accounting problems	C	1,6	1			1,6		100	70	S	Seminar Presentation (100 Min)	
C 1.4	Seminar on thesis results	C	1,6	1			1,6		100	70	S	Seminar Presentation (100 Min)	
C 1.5	Tesis	C	1,6	4			6,4		0	680	S	Project Essay (200 Min)	

total				19	18	14	19,2	1.800	4.660		
L: Lecture							70,4	450	1.165		
S: Seminar									27		
T: Tutorial											

Rationale for degree and programme name

The name of each study programme and its degree - “Bachelor of Management (S.M).”, “Bachelor of Accounting (S.Ak).”, “Bachelor of Economics (S.E).”, “Master of Management (M.M).”, “Master of Accounting Science (M.Ak).” - and awarded degree refers to the decree of the Ministry of Research, Technology, and Higher Education, Republic of Indonesia, No. 257/M/Kpt/2017 where the name of the Study Programme and Degree can be easily checked. The name and awarded degree of each programme have correlated with the contents of the curriculum that fulfills the job market needs, based on skill profile study and tracer study, and are relevant to the study programme's strategic objectives (reflecting the vision, mission, and strategic objectives of each study programme to deliver high competitive quality graduates in national and or international job markets) so that each course contents of study programme also differs. Each programme's name and awarded degree represent the knowledge and skills that the graduates master.

Integration of theory and practice

Theoretical and practical contents in each study programme are relevant to the strategic objectives of each study programme, reflected in the course's intended learning objectives to achieve global competitiveness of graduates, so the theoretical and practical contents are systematically delivered and interrelated throughout the curriculum, and also complement each other in developing the students' qualification profile.

For example, 4.8 credit semesters contain 4 hours in class (50 minutes times 4.8 credits) covering the theoretical subject and 9.6 hours in practical work (taking 120 minutes times 4.8 credits), based on the academic rule of the University of Lampung. Therefore, the total learning credit hours in one semester for one course of the theoretical subject are 64 hours (4.8 times 50 minutes times 16 meetings), and 4.8 credit hours for practical work equals to 153.6 hours. It means that one course for the total hour's constitutes about 70.6% - for practical works and theoretical subject about 29.4%. This example generally exists in the bachelor's degree programme (BA, B.M., and B.E.), but the master's degree programme is slightly different. It needs more practical work, as it is in M.Acc., and M.M. programmes described below.

The contents of practical works must fulfil the academic rules and be relevant to the graduate's profile, reflected in a course's intended learning objectives and strategic objectives of the programmes that deliver the graduates to be professional leaders (M.M.), consultants, or analyst (B.E.), auditors and researchers (MSc), Accounting and Taxation Analyst (BA), and also entrepreneurs and managers (B.M.). The programme must offer at least 60% content so that theoretical discourse and practical application complement each other in developing the students' competencies, as stated in the graduates' profile.

To develop the competency of the students' knowledge and skills, each study programme invites general lectures at least once a time of each semester from the relevant industries/global companies or institutions and invites visiting scholars or professors to have more insights from other outside lecturers either in the scope of national or International visiting professors. Also, each study programme invites some practical speakers or lecturers to attend the practical class for

at least 4 meetings for one subject. The invited speakers always demonstrate and explain in more detail how the practice works relevant to the concept theory performed in the real world of business companies.

All subject contents, either as compulsory subjects or additional electives, are offered to enhance the graduates' employability, with the examples of subjects, such as: Leadership, Talent Management, Ethics in Business and Environment, Ethics in Accounting and Auditing, Accounting and Management Problematic Seminar, Accounting Seminar offered in Master Programme (M.Acc. and M.M.). Also, the subjects offered in the Bachelor programmes (B.Acc., B.M., and B.E.) presented as: Human Resources Management Seminar, Marketing Management Seminar, Financial Management Seminar, Accounting Seminar, Business Ethics, Entrepreneurship, Business Communication, and Small Business and Medium Enterprises – meet the job market requirements.

Interdisciplinary thinking

Interdisciplinary thinking is the ability to consider multiple disciplinary perspectives concerning the phenomenon under study, analyse the strengths and weaknesses of those perspectives, and integrate their insights to produce a new, more comprehensive understanding of the phenomenon. Ideally, interdisciplinary thinking will yield a synthesized solution, a new application, or point to new ways to better understand the phenomenon.

Interdisciplinary thinking is essential for the classroom. The problem is so complex that it is not enough to have only one discipline to create a solution. Instead, one needs to look at the perspectives of different disciplines and integrate insights from those perspectives to understand the problem better and suggest appropriate solutions. Therefore, the interdisciplinary thinking of each programme emphasizes a preparation of students for having an occupation or employability requiring trans- or interdisciplinary knowledge. For instance, such subjects as Leadership, Business Ethics, Decision-Making Theory, Entrepreneurship, International Business, Business Communication, Industrial Economy, and Seminar on Specific Majors or Field of Study, offered either in Master Degree or Bachelor Degree.

Each study programme delivers the curriculum contents that develop the interdisciplinary thinking of students. Interdisciplinary thinking must be delivered to the students and covered in the course's intended learning objectives in each subject. Interdisciplinary thinking aims to develop student's ability in multiple disciplinary perspectives concerning the phenomenon or problems under study or subjects, analyse the strengths and weaknesses of those perspectives, and integrate their insights to produce a new and or more comprehensive understanding of the phenomenon or problems of the field study based on the practical or empirical conditions and or theoretical concepts.

The examples for each subject or course that deliver interdisciplinary thinking are mostly taken from the contents of each major subject. Additionally, interdisciplinary thinking is offered for the bachelor's degree, in the curriculum of MBKM (Freedom to Learn – Independent Campus) as an additional required subject, entrusted by the Ministry of Education and Culture Regulation, decree No. 3/ 2020, chapter 15, and the Rector's Regulation of University of Lampung, No 21/2020, about

“Merdeka Belajar dan Kampus Merdeka”/MBKM (Freedom to Learn – Independent Campus). The students could take the MBKM curriculum to improve the student’s competence either in hard or soft skills allowing students to develop creativity, capacity, innovation, personality, and independence in finding insights of knowledge and solving the solutions to practical problems in the dynamic fields, such as social interaction, collaborations, personal management, performance developments, target, and achievement. MBKM curriculum can be taken in the forms of internship programmes in the practical works or industries/companies, outbound and inbound exchange study in national or international universities, MBKM research, and Independent Study. MBKM curriculum of BA, B.M., and B.E. can be seen in the Link: Course overview.

CILO (Courses Intended Learning Objectives) of MBKM subjects are included in each bachelor's degree programme (BA, B.M., B.E.) demonstrating the ability of students to develop capacity, creativity, and innovation in dealing with the company problems in the real world. It is becoming essential especially in terms of risk management, good corporate governance, the industrial economy facing the globalization and dynamic environment and technological changes, accounting, management, and business courses, decision-making theory, and leadership subjects. Table 3.1 shows the examples of MBKM Courses that can be taken in outbound and inbound of the study programme.

Table 15: MBKM Courses Examples of Bachelor Degree Programme (BA, B.M., B.E.)

Study Programme	MBKM Courses	Course Intended Learning Objectives (CILO)
BA	Corporate Governance	<ol style="list-style-type: none"> 1. Understanding Corporate Governance Concept and needs to explain Good Corporate Governance practice in the corporate business world. 2. Understanding Good Corporate Governance practice toward the condition of the company performance and the growth of the economy 3. Understanding Good Corporate Governance Principles 4. Understanding the accountant's role in developing the Good Corporate Governance concept. 5. Understanding Good Corporate Governance scorecard for developing company performance. Analyze and evaluate Good Corporate Governance Practices in the business world.
B.M.	Risk Management	<ol style="list-style-type: none"> 1. The ability to explain Risk management is fundamental for the business company 2. The ability to describe more detail risk management concepts, in terms of various definitions, uncertainty risk concepts, and sources and types of risk, based on the various researchers, or scholars 3. The ability to explain and identify risk based on several methods.

		<ol style="list-style-type: none"> 4. The ability to explain and describe the Probability Concept in measuring risk, probability value, and dan probability description. 5. The ability to explain risk control in dealing with risk financing. 6. The ability to describe authentical and general definition, risk object that can be insured, and the category of insurance
B.E.	Industrial Economy	<ol style="list-style-type: none"> 1. The ability to understand Industrial Organisation Theory, 2. The ability to describe Industrial Market Structure, Oligopoly, Concentrated Industry, Integration-Merger, and Conglomeration. 3. The ability to explain the role of market power in taking the price and advancement of technology 4. The ability to describe Strategy and Industrial Organisation and change 5. The ability to describe Industrial Development Policy 6. The ability to explain The Industrial Policy in facing Globalization and Dynamic environment and technology changes

B. Acc. - Bachelor of Accounting

One of the Interdisciplinary thinking subjects in B.Acc. is Behavioural Accounting. This subject demonstrates the ability of students to understand the relationship between human behaviour and the accounting system. The specific course-intended learning objectives (CILO) of these subjects are:

- 1) the ability to understand the effect of human behaviour toward design, construction, and accounting system used in the company, and understanding how the leadership style and attitude of company management on the accounting control and organisational design;
- 2) the ability to understand the effect of accounting system toward human behaviour, and how accounting system affect the motivation, productivity, decision-making, job satisfaction, and cooperation of the company management;
- 3) the ability to understand the method to predict human behaviour and make the strategy in adapting the new environment changes, and how the accounting system could be used to affect the human behaviour in the accounting system.

B.M. - Bachelor of Management

One example of Interdisciplinary thinking subjects in B.M. is Business Law, offered in semester two. This subject describes the study of the Indonesian Law System in dealing with business activity. The specific CILO's of this subject is to understand:

- 1) the definition of Fundamental Law, Civil Law, Commerce Law, Contract Law, Company Law, and other forms of business activity (Agreements and Binding guarantees, Capital Market Law, Anti-Monopoly Law, Business Licensing, and Dispute Resolution,
- 2) the variety of Law Cases related to the national and international law cases.

Another example of Interdisciplinary thinking subject is Decision-Making Theory. The CILO's of this subject is to have

- 1) the ability to explain the types of the decision-making theory;
- 2) the ability to explain in more detail the process of decision-making toward the company problems;
- 3) the ability to explain the situation that must be fulfilled to decision-making so that the students can understand how each decision-making made uses decision-making concept to analyse each problem faced by the company, so the problems can be solved.

B.E. - Bachelor of Development Economics

One example of Interdisciplinary thinking subjects in B.E. is Natural Resources and Environment, a compulsory course taken by students in the Plan and Regional Economy major. The CILO's of this subject is to have the ability:

- 1) to analyse several problems of natural resources use and the environment through implementing the tools of fundamental Analysis of Economics Theory,
- 2) to analyse the pollution due to economic activities, and find out the policy to solve the pollution,
- 3) to take the problem-solving issues in the trend of environmental changes and sustainable development.

In overall, the CILO – the course intended learning objectives include several keywords that reflect the meaning of interdisciplinary thinking and the ways how to act in multidisciplinary subjects in each programme, included in students' communication development, with Information Technology, Leadership, Strategic Imperative, and Psychology or Behaviour.

M.M. - Master of Management

Interdisciplinary thinking activity in M.M. can be traced in Strategic Marketing courses, as one example, aimed to improve students' knowledge and skills related to understanding the definitions and concepts of Strategic Marketing, which can integrate into the understanding of Business Ethics and Corporate Social Responsibility, as well as the ability to analyse, evaluate and provide the best solution for the company's strategic marketing problems to be implemented in the real business world. The course intended learning objectives of Strategic Marketing demonstrates the following seven objectives:

- 1) Students can understand the definitions and concepts of Strategic Marketing,
- 2) Students understand business ethics and Corporate Social Responsibility related to Strategic Marketing Concepts,
- 3) Students understand and analyse an environment, vision, mission, goals, and strategies in the strategic decision-making process,
- 4) Students can analyse, evaluate and provide the best solutions to strategic marketing problems,
- 5) Students can implement solutions to strategic marketing problems,

- 6) Students can master the principles of preparing Results Reports Empirical Research with consideration of the dynamics of the Global Business Environment in Strategic Marketing Aspects, and
- 7) Students can master and predict the development of a dynamically changing Business Environment in the field of Global Strategic Marketing.

These intended learning objectives are relevant to the course contents of the global strategic marketing curriculum, benchmarking to the global Top 100 QS Star Universities in the world, such as Harvard Business Schools and Cases, and analyse the global issues or the problems in the up-to-date global business contexts based on the technology and dynamic environmental changes trends.

M.Acc. - Master of Accounting

An example of courses that utilize interdisciplinary thinking activities in M.Acc. is Public Accounting Research Seminar. This subject has CILOs aimed to develop capacity, creativity, and innovation in dealing with the problems of public accounting through the research method related to the integrated accounting subject, such as Financial Accounting, Management Accounting, Performance Measurement, Auditing, and Accounting Information System.

The main CILO of this subject are:

- 1) the ability to explore the previous empirical research that has been conducted,
- 2) the ability to explain the scientific methods in conducting the research,
- 3) the ability to conduct mind mapping and develop a road map of the accounting research in public sector integrated with other accounting subjects.

This CILO refers to multinational or global curriculum, benchmarking to the global Top 100 QS Star Universities in the world, such as Harvard Business schools, and analyse the issues or the problems in the up- to- date contexts and analyse the financial performance or conduct auditing of the company based on the technology trends.

Ethical aspects

The ethical aspects are represented in the curriculum of each study programme at FEB UNILA, and they are integral parts of the study programme's qualification objectives puts forward an approach to form attitudes for students and alumni with the ability, knowledge, and reasoning in ethics and professional governance. In the era of globalization, ethics has a role in instilling self-discipline, a strong character to know something, a politeness in studying, or juridical ways of thinking and acting. FEB UNILA has many choices of courses with such examples of ethics in both bachelor's and master's degrees programmes. The curriculum accommodates directions to perform ethical aspects so that they can become professionals based on noble ethics, character with a good qualities of human beings. Each study programme can have other specific ethical aspects, as described below.

B. Acc. - Bachelor of Accounting

The ethical aspect of BA's curriculum also emphasizes the student's ability to apply ethical aspects in a professional work environment. The aspect represented in several courses in Business and Professional Ethics, Corporate Governance, Information Technology Governance and Audit, Internal Audit, and Risk Management. For example, in the Business and Professional Ethics subject, there is an understanding related to ethical or unethical behavior carried out by leaders, managers, and employees in terms of social relations between companies, employees, and their environment. Business and Professional Ethics become standards and guidelines for all employees, including management. The curriculum hopes every student can practice this business ethics in their working business environment.

B.M. - Bachelor of Management

In dynamic lectures, the role of ethical aspects becomes dominant in the B.M. programme. Therefore, the curriculum in the B.M. programme focuses on aspects of professional ethics as stated in the courses: Organisational Behavior, Organisational Management, Leadership, Total Quality Management, and Business Ethics. In the business ethics course, as one example, students are invited to explore the fundamental aspects of business ethics and the environment. In addition, the cooperation pattern and the work environment's influence can lead to better business performance results. Therefore, students are required to apply ethical aspects in a professional work environment.

B.E. - Bachelor of Development Economics

The ethical aspect of the B.E. curriculum provides the largest portion to prepare students for the competitive world of work. The students must take the compulsory subjects reflecting Ethical Aspects such as Institutional Economics, Public Economics, Environmental Impact Analysis Business Feasibility Studies. In the Institutional Economics course, for example, the ethical aspect focuses on designing institutions that can broadly impact an integrated economic system. Students can also learn about organisational ethics such as collusion, nepotism, bribery, and other things to avoid these practices. This curriculum is also reinforced by the provision of courses on Ethics and Local Wisdom Education (UNI620109) to strengthen students' understanding of ethics on the campus or the surrounding economic and business environment.

M.M. - Master of Management

The ethical aspect of the curriculum contents in the M.M. programme focuses on Ethics and the Business Environment. This course provides an understanding of the dynamic business environment and emphasizes how one can prioritize aspects of professionalism such as discipline, cooperation, and teamwork to achieve the business company's vision, mission, strategic objectives, and goals. In addition, students can learn about ethical aspects in the business environment that can have an impact and business performance in the real business world, especially in terms of the healthiness of the global competitiveness atmosphere or the global competitiveness law, especially

for avoiding the cartel business system, or export and import rules, as well as International taxations.

M.Acc. - Master of Accounting

The M.Acc. programme provides lectures with various courses emphasizing ethical aspects such as Corporate Governance, Behavioral Accounting, Public Sector Performance Measurement, and Information Systems & Audits. For example, the study will demonstrate the system by which companies are directed and controlled through a corporate governance course. Boards of directors are responsible for the governance of their companies. The shareholders' role in governance is to appoint the directors and the auditors and to satisfy themselves that an appropriate governance structure is in place. Students can learn to understand the pattern and implementation of good corporate governance in companies with ethical aspects.

Methods and scientific practice

Each study programme of FEB UNILA continuously carries out research activities and the development of research methods through a research methodology and some relevant subjects addressing the scientific methods enhancement. Examples of such subjects are Marketing Research, Financial Research, Human Resources Research, Entrepreneurship Research, Accounting Seminar, Seminar on Regional Economy, with the offer of workshops, and guest lecturers or visiting professors with various national and international related institutions. This activity is an innovation in increasing students' understanding of quantitative and statistical research for bachelor's and master's degrees. Courses such as research methodology, econometrics, and applied statistics/economic analysis tools are mandatory for students to prepare for their final project (master's and bachelor's thesis).

In addition, each study programme of FEB UNILA also organises scientific publication workshops and thesis writing workshops on writing papers published in reputable international journals. Furthermore, some examples of training held such as SPSS, E-Views, SEM, STATA, and NVIVO applications are held regularly every year in each study programme so that students can develop skills in quantitative and qualitative research that are measurable and tangible.

Each study programme ensures that students acquire methodological competence and the ability to do scientific work through taking the research methodology subjects, writing a thesis, and following the thesis proposal's seminar and thesis results' seminar. Then students are required to complete 1 (one) scientific paper that is ready to be published at the end of the study, as the requirements of thesis examinations. The learning achievement of these requires several activities through independent research and publishing articles.

The students must publish the papers in the International Journal, either reputable or not reputable journal or at least a national journal accredited and indexed by SINTA (national accreditation) at least in the Rank 3 (Science and Technology Index) accessed in <https://sinta.kemdikbud.go.id/>, especially for students in Master degree. However, students with bachelor's degrees must publish the manuscripts either in the International Journal or National Journal which are not necessarily accredited, according to the academic rules of UNILA's (the Rector's Regulation No 13, 2019,

chapter 55), and Regulation of the Dean of the Faculty of Economics and Business, with decree No. 6716/UN26.11/PP.07.00/2021, Concerning Scientific Publications in Completing Final Projects/Thesis/Dissertation.

Moreover, this published journal is a requirement for the final graduate examination. In addition, students in each master's degree programme (M.Acc. and MM) must take the workshop thesis and publication course covering 1.6 theory and 1.6 practical credit hours. The learning method of this course is delivered as all project-based. At the end of the class, the students must have the thesis draft and one paper publication that will be published in the International Journal or National accredited Journal indexed by SINTA (national accreditation)

B. Acc. - Bachelor of Accounting

All students at B.Acc. take a course on research methodology as a compulsory competency course. Research methodology courses are the main courses that support one of the graduate profiles, namely, educator accountants. The lecture method applied in this course is project-based learning, where students must complete 1 (one) scientific paper that is ready to be published at the end of the lectures' course (16th meeting). The learning content that the teaching group has prepared has accommodated all the basic concepts and statistical tools that students will use in processing the data they will use in research. This learning method allows graduates of this programme to carry out scientific work at the required level because the learning outcomes of this course are the abilities of students to implement the independent research.

B.Acc. programme conducts scientific writing training by inviting experts in research methodologies. In addition, the accounting student association (HIMAKTA) is also active in carrying out similar activities, which are aimed to improve the ability to think and write scientifically. For example, the invited expert Himakta held a writing academic paper activity.

Students in the Accounting programme are equipped with the necessary research-oriented work skills and apply them in their respective fields. Methodological competence and scientific practice are continuously trained and developed in structured activities in class and student associations.

B.M. - Bachelor of Management

As a compulsory competency course, student's B.M. programme receive a research methodology course in semester 4 (four). Research methodology courses provide an understanding of the basic concepts of research in a business or business environment. In addition, students are equipped with technical research skills that include problem formulation, design, data collection methods, sampling procedures, and preparation of research instruments. This course accommodates the skills to use statistical tools addressing the students' need in data processing in carrying out research.

In addition, tools such as AMOS and E-Views and research methodologies must be introduced to improve their skills and literacy in statistically analytical tools. In addition, research training activities can also be carried out by participating in various off-campus activities to support analytical and critical thinking skills.

B.E. - Bachelor of Development Economics

B.E. programme equips students with various statistical competencies, both quantitatively and qualitatively, with various courses:

(1) Statistics (FEB620108); (2) Economic Mathematics (FEB620101); (3) Econometrics (EBE620213); (4) Econometrics Practice (EBE620214); (5) Project Evaluation (EBE620412); (6) Research Methodology (EBE620225).

The courses focus on developing students who can solve problems with a quantitative and scientific approach and in-depth research. In addition, students are also required to attend practicum in the economics lab for 2 semesters, and the study programme accommodates presenting guest lecturers from the Central Statistics Agency in even semesters. These programmes aim to expand the students' research skills to be competitive and implementing research with a scientifically reliable tools and methods. Then, research methodology courses provide understanding and practice in writing scientific papers and theses.

M.M. - Master of Management

M.M. study programme offers the required subjects of Research Methodology, Workshop Thesis and Publication facilitated with studying statistical tools. The training for statistical data uses the related processing tools: a structural equation modeling (AMOS, LISREL, and PLS), E-Views Application, especially for analysing the secondary data, SPSS for descriptive analysis, and Mendeley References and Vos Viewer Tool. The presenters of the training involved alumni in supporting the creation of empowerment and collaboration between alumni and study programmes.

These alums also provide training on the skills students must possess following the business and industrial worlds. It can also be an input for study programmes in formulating and implementing curricula according to stakeholders' needs. Research collaboration is also carried out between lecturers and students during the lecture processes. The object of research focuses on problems and novelty themes according to each student's concentration or major field so that they can scientifically study phenomena or business and environment changes trends in the company and society. The learning outcomes of Research Methodology and Workshop Thesis and Publication subjects are Proposal Thesis Draft and Thesis Report. The students must prepare the paper publication which will be published in International and Accredited National Journal in Rank 3, indexed by SINTA, after been previously presented in International or National Conference. Therefore, those subjects implement the project-based learning method. M.M. programme also invites the visiting professors from the USA (Prof. Dr. Zafar U. Ahmed) and Malaysia (Associate Professor Dr. Muhammad Haseeb), to deliver lectures on the topics of how to write an International scientific paper publications in the reputable International Journal.

M.Acc. - Master of Accounting

M.Acc. students can choose specialisation through the core subjects in the third semester according to their interests. The compulsory subjects are: research seminars in financial, management, and public sector accounting and various workshops on subjects of thesis and publications. The output from each course is a research paper that can later be published and a thesis draft. This output is

in line with the intended learning outcome; namely, students can manage research and development that is beneficial to society and science development and can gain national or international recognition whenever they deliver the papers presented at international conferences and then publish the papers in International journals or National Accredited Indexed by SINTA (National Accreditation).

M.Acc. programme conducts scientific writing training by inviting experts to seminars and workshops. Various scientific topics related to research were discussed in these activities, ranging from how to find novelty research topics to publication strategies in national and international journals.

Examination and final thesis

Both Bachelor's and Master's degree at FEB UNILA has 2 (two) types of exams, namely: (1) course exams followed by the evaluation and monitoring of the learning process and outcomes; (2) bachelor's and master's degree thesis exams.

Course exams are carried out to assess student success in a course to achieve intended learning objectives, and course intended learning objectives set by each study programme. The bachelor's and master's thesis examinations are required to get a Bachelor/Master's degree.

According to the Rector's Regulation No. 19, the year 2020 concerning the Academic Regulations of the University of Lampung, it is stated that the assessment of learning processes or course exams can be carried out in the form of structured Assignments, Quizzes, Class participation, Midterm exams, End-of-semester exams, Case or Project-based assessments. Each assessment form has a different weight according to the learning model used. There are 2 (two) types of learning models, namely (1) general course learning and (2) participatory and collaborative learning (in the form of case studies or project-based).

Table 16: Assessments Items Based on Types of Learning Models

General Course Learning			Collaborative and Participative Learning		
No	Assessment Item	%	No	Assessment Item	%
1	Class Participation/Discussion	10%	1	Class Participation/Discussion	05%
2	Structural Exercises/Assignments	20%	2	Project Output Performance	50%
3	Quiz	10%	3	Assignment Portfolio	10%
4	Mid Exam	30%	4	Quiz	05%
5	Final Exam	30%	5	Mid Exam	15%
			6	Final Exam	15%

Exams for each subject are carried out with an orientation to learning outcomes. The head of the study programme must validate the exam questions to ensure the exams fulfill each subject's intended learning objectives (ILO) achievement.

In assessing learning processes and outcomes as well as the assessment of the thesis, the University of Lampung establishes 5 (five) principles of assessment that must be carried out by every lecturer, namely: (1) educational, (2) authentic, (3) objective, (4) accountable, and (5) transparent which is implemented in an integrated manner.

The thesis examination is carried out through 7 (seventh) stages, namely:

(1) submission of research titles, (2) preparation of research proposals, (3) research proposal seminars, (4) fieldwork and data processing of research results, (5) preparation of final research reports (thesis/thesis), (6) research result seminar, and (7) thesis examination.

Both scientific work products and bachelor's and master's degree thesis must be published in a paper published in national/international journals (for Bachelor's degree) and indexed in national journals indexed by SINTA and indexed in international journals (for Master's degree). The details of the components and weights of the thesis/thesis assessment are regulated under academic rules by the Rector's Regulation No 19/2020. In addition, in the thesis writing procedure, the students begin writing the proposed draft of the thesis. Then, the draft of proposals is reviewed by the reviewers as the prospective supervisors and vice-supervisors to ensure the quality of the thesis. The Head of the Study Programme determines the supervisor by considering the suitability of the thesis topic with the supervisor candidate's research roadmap.

Furthermore, students carry out the thesis mentoring process after getting the decree of supervisors by the Dean of FEB UNILA. After obtaining approval from the supervisor, students conduct a seminar on the proposal and results openly. Then, students correct the thesis according to the assessment notes from the seminar. Finally, students register for a closed thesis examination.

Seminar on Proposal and Thesis Results are the requirements for taking the final thesis examination. The seminar results give the thesis contents feedback to refine the contents. The supervisor will check or evaluate the revised results of the thesis results and thesis proposals. If they fulfilled the criteria of suggestions or comments from the examiners of the thesis and the excellent contents of the thesis criteria, the students could take the final theses examinations. The final theses examinations are evaluated based on coherently applied criteria, in terms of the research novelty, issues and gaps of empirical, theoretical, and methodological aspects, fulfilling the formats, relevant literature reviews, and hypothesis development, if any, the population and sampling technique, relevant statistical analysis model to the problems, objectives, and hypothesis research, results and in-depth discussion, conclusion, and contribution in terms of managerial, policy, theoretical viewpoint, and methodological aspects.

Before finalizing the thesis results, the students must deliver the article published in the International Journal of National Accredited Journal for master's degrees and national journal for bachelor's degrees. Therefore, the articles should comply with the standards for international publications as the requirements of the final thesis examination.

Appraisal:

For all five programmes

The curriculum adequately reflects the qualification objectives of the study programmes. The contents of the courses are balanced, logically connected and oriented towards the intended learning outcomes. The areas of specialisations enable students to acquire additional competences and skills. However, the panel formed the view that more optional electives would be beneficial for students in order to be able to deepen their areas of interest.

The degree and programme name correspond to the contents of the curriculum and the programme objectives and are in line with the national law.

In the Bachelor programmes the panel evaluates positively how theory and practice are systematically interrelated throughout the curriculum. Theoretical discourse and practical application complement each other in developing the students' qualification profile. Additional elements such as involvement of practical speakers or lecturers to attend the practical class promotes the developing of the students' qualification profile. The invited speakers demonstrate and explain how the practice works relevant to the concept theory performed in the real world of business companies.

As for the Master programmes, the theoretical questions are, where possible, explained by means of practical examples, too.

The panel also formed the view that there is evidence that the programmes qualify for interdisciplinary thinking. With regard to the Master of Accounting, the panel sees opportunities to exploit more potential by involving critical perspectives in accounting from the organisation and society as a whole.

Ethical implications (for example those of economical or juridical ways of thinking and acting) are appropriately communicated. Students acquire methodological competences and are enabled to do scientific work on the required level.

All exams, as they are defined for the modules/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 characterized by a wide variety of test formats.

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*			X		
3.1.2*			X		
3.1.3*		X (Bachelor programmes)	X (Master programmes)		
3.1.4			X		
3.1.5			X		
3.1.6*			X		
3.1.7*			X		

3.2 Structure

Modular structure of the study programmes

In general, Indonesian higher education institutions use SKS (system credit semester) which can be compared the European ECTS (Rusirawan et al., 2023)¹⁰:

1 SKS (Sistem Kredit Semester) or CSS (Credit semester system)	1 SKS for of lectures, responses, or tutorials, should be taught and applied in classroom meeting for 50 minutes. Besides, the student should spent 60 minutes more for self-study and 60 minutes for completing the tasks given by a lecturer, within one week (one SKS (CSS) equivalent by 3 hours learning activities in a week). 1 SKS for seminars or other similar forms, consisting of: a) Face-to-face activities 100 (one hundred) minutes per week per semester; and b) 70 (seventy) minutes of independent activity per week per semester. 1 SKS for practicum, practice, studio, workshop practice, field practice, research, community service, and/or other similar learning processes, 170 (one hundred and seventy) minutes per week, per semester.
1 ECTS	Based on the principles that 60 credits measure the workload of a full time student during one academic year. The student workload of a full-time study programme in Europe amounts to around 1500-1800 hours per year (1 ECTS = 25-30 working hours)
SKS to ECTS conversion	1 SKS = around 52 working hours (14 times/semester x 3 hours) 1 ECTS = 30 working hours/semester SKS/ECTS = around 52/30 For Bachelor Degree: 1 SKS is around 1.7 ECTS (* in our case of UNILA – 1.6 ECTS) 144 SKS is around 244 ECTS (* in our case of UNILA – 230.4 ECTS)

The overview of the UNILA 's each curriculum shows the modular structure of the programme based on its European Credit Transfer and Accumulation System (ECTS), which can be provided in Table 3.3 below:

Table 17: The Modular Structure of Each Programme Based on ECTS

	M.Acc.	M.M.	
Projected study time	1.5 - 2 years, 4 semesters	1.5 - 2 years, 4 semesters	
Number of Credit Points (CP)	65.6 ECTS points	68.8 ECTS points	
Workload per CP	25 hours per ECTS point per semester 410 hours per semester	25 hours per ECTS point per semester 430 hours per semester	
Number of modules/courses	16 modules	16 modules	
Time required for processing the final thesis and awarded CP	240 hours for 9,6 ECTS	240 hours for 9,6 ECTS	

¹⁰ Rusirawan, D., Pertiwi, D. S., Hartawan, L., Szabo, I., Daroczi, M., Katai, L., & Farkas, I. (2023, February). Development of joint curriculum as a first step to establish joint/double degree: Lesson learned from the partnership ITENAS and MATE. In AIP Conference Proceedings (Vol. 2772, No. 1, p. 020005). AIP Publishing LLC.

Number of contact hours	521 hours for 4 semesters	542 hours for 4 semesters	
	BA	B.M.	B.E.
Projected study time	3,5 - 4 years, eight semesters	3,5 - 4 years, eight semesters	3,5 - 4 years, eight semesters
Number of Credit Points (CP)	227 ECTS points	230,4 ECTS points	222 ECTS points
Workload per CP	25 hours per ECTS point per semester 709 hours per semester	25 hours per ECTS point per semester 720 hours per semester	25 hours per ECTS point per semester 694 hours per semester
Number of modules/courses	73 courses	68 courses	30 courses
Time required for processing the final thesis and awarded CP	240 hours for 9,6 ECTS	240 hours for 9,6 ECTS	250 hours for 10 ECTS
Number of contact hours	933 hours for eight semesters	944 hours for eight semesters	918 hours for eight semesters

Study and exam regulations

Each study programme of FEB UNILA follows the regulation of the study on the learning process and regulation of examinations for bachelor's and master's degree thesis, which refers to academic regulations based on the Rector's Regulation Number 19 of 2020. The standard of the learning process is in the form of lectures, seminars, practicum, field practice, research, internships, community service, and entrepreneurship which can be carried out within the study programme or outside the study programme in accordance with the Rector's Regulation Number 19 of 2020 article 19. The study programme also provides convenience in student transfer credit if taking courses outside the university which will be converted into assessments in the study programme (article 49).

The Bachelor programme also implements the MBKM (Freedom to Learn - independent campus) policy to carry out several activities, namely student exchanges, internships through taking the management of business entities owned by the village or other national and international companies (Internships are implemented without any extension of their overall study time), teaching assistance in Education units, research, humanitarian projects, entrepreneurial activities, independent projects, and Real Work Lectures (KKN), and international field study, especially for masters students. To make students find academic information a lot easier, the lecture schedules and academic regulations of the University of Lampung are published through the website www.feb.UNILA.ac.id.

Students are also asked to do Real Work Lectures (KKN) to go directly to the community to help solve problems that exist in the community. Collaboration between departments is carried out in KKN activities between management, accounting, and development economics departments. This activity refers to the Rector's Regulation of the University of Lampung No. 21 of 2020 concerning

Independent Learning of the Independent Campus, which describes the support of the Faculty to support the realization of MBKM policies to provide new experiences for students in implementing science into the industrial world.

After the learning process, student assessment standards are carried out to ensure that the output produced is in accordance with the targets and achievements of the graduate's profile and intended learning objectives. Assessment of student learning outcomes is based on the principles of educative, authentic, objective, accountable, and transparent, which is carried out in an integrated manner at each assessment stage. The assessment of student performance consists of several items such as student's presence, students' activity in class, assignment, quiz, mid-exam, final exam, and project or case base with the weight of the assessment for each component referring the standard contents of education learning designed by Institute for Learning Development and Quality Assurance (LPPPM) of the University of Lampung.

The total maximum score achieved by students is 100. The assessment criteria refer to the standard of student success in a learning stage based on several principles, namely: *critical thinking*, referring to universal intellectual values that transcend subject matter divisions: clarity, accuracy, precision, consistency, relevance, sound evidence, good reasons, depth, breadth, and fairness; *creative thinking*, included analytical thinking, open-minded, and communication; and *collaborative thinking*.

The educational learning process in each programme refers to the Operational Procedure Standard of FEB UNILA (FEB-UNILA/SOP/2.7.7), fulfilling nine characteristics (Interactive, Holistic, Integrative, scientific, contextual, thematic, collaborative, effective, and student-centered-learning), and implemented in all courses. The learning activity of the learning characteristics can be seen in Link: Table Ch. 3.3.1 Learning Process Characteristics of Each Programme.

Assessment of learning outcomes refers to academic regulations issued by the Rector through holding the principles of educative, authentic, objective, accountable, and transparent, which are carried out in an integrated manner (article 24 of the Rector's regulation of academic regulations, No. 19/2020). The educational principle is an assessment that motivates students to achieve graduate learning outcomes. The authentic principle refers to the ability during the learning process. The objective principle is an assessment based on standards agreed upon by lecturers and students. The principle of accountability is an assessment carried out in accordance with the agreed procedure at the beginning of the lecture. The principle of transparency is a procedural assessment and can be accessed by all stakeholders. The assessment technique consists of observation, participation, performance, written test, oral test, and questionnaire. A written test in the forms of quizzes, Mid-terms, and Final terms will perform the point score in terms of quality letters and numbers: A (4), B+ (3.5), B (3), C+ (2.5), C (2), D (1), and E(0).

Students must write scientific writings in the form of theses at the end of their studies following the academic regulations article 51, No. 19/2020, which will be guided by the main supervisor and assistant supervisor. Then, the thesis proposal and results will be reviewed by the examiners from the relevant field lecturers in Seminars on Thesis Proposal and Results.

Students are declared to have passed if they have taken all of the compulsory study loads and have graduate learning outcomes targeted by the study programme, and administrative requirements such as completing tuition payments with a grade point average (GPA) greater than or equal to 2.00 (two-point zero), with the condition that the letter of quality D is a maximum of 4 (four) subjects

for bachelor degree (article 30). Master students are declared to have passed if they have taken all of the compulsory study loads and have graduate learning outcomes and administrative requirements such as completing tuition payments with a grade point average (GPA) greater than or equal to 3.00 (three-point zero) and with a minimum score of B (article 30).

Every activity during the learning process will be published online and updated, including the schedule for the mid-semester exam, quizzes, and end-of-semester exams displayed in Table 3.4.

Table 18: Evaluation schedule of 4 types of exams

Exam	Time table
Quiz 1	Week 5
Mid Exam	Week 8
Quiz 2	Week 12
Final Exam	week 16

Feasibility of study workload

The higher education system requires an undergraduate study period of at least 7 semesters and a master's degree for 3 semesters (Academic Regulation of UNILA, based on Rector's Regulation No. 19 of 2020, article 14). The curriculum of study materials and courses called modules is allocated each semester according to the level of competence.

The courses are offered in 8 semesters for the bachelor's programme (BA, B.M., and B.E.) within 230,4 ECTS and 4 semesters for a master's degree within 68,8 ECTS for MM and M.Acc. 65.6 ECTS. However, the students can complete courses earlier, 7 semesters for a bachelor's degree or 3 semesters for a master's degree.

Bachelor students (BA, B.M., B.E.) could take summer sessions to accelerate their study earlier in the summer session, but they must have a GPA minimum of 3,50 and no "C, D, and E" point grade (article 6). Master degree students (M.Acc. and M.M.) can finish their studies in 3 semesters if they can pass the completed study in semester 3, take the Thesis Exams, and have the published a paper at the end of semester 3 or earlier in semester 4.

At the final stage of the lecture, the student's workload is focused on the ability to write and produce scientific works called theses for undergraduate and master's degrees. During the process, each student is accompanied by an academic supervisor. This service is needed to direct students to align with the study plan that the programme has designed.

In addition, guarantees for students' ability to complete studies are also equipped with the implementation of a quality assurance system, especially related to learning which is carried out in a structured manner every semester. Therefore, a quality assurance system is implemented to ensure the achievement of the process and the quality of learning outcomes.

The student's Grade Point Average (GPA) is used as a benchmark for achieving student grades and the Semester Credit Unit (SKS) is the study load for each course that students must take in a certain

amount. For example, to achieve the highest GPA of 4.0, students must complete a minimum of 144 credits for the bachelor's programme (BA, B.M., and B.E.) and 36 credits for the master's programme (M.Acc. and MM). The provisions for taking the number of credits are based on the student's GPA score at the end of each semester, especially for the Bachelor's degree programme after semester 2 (article 14, No. 19/2020).

Referring to Article 15, students of a master's programme with high academic achievements can continue to a doctoral programme or an applied doctoral programme, after at least 2 (two) semesters of attending a master's programme or an applied master's programme, without having to graduate first. However, to finish a doctoral programme, the students must complete the master's programme before completing the doctoral programme. High academic achievement students are students who have a semester achievement index (SAI) greater than 3.75 (three point seven five) and meet the academic ethics.

According to Article 29, in the assessment of the benchmark reference, conversion of final grade numbers to quality letters for bachelor programme (BA, B.M., and B.E.) is the highest score of at least 76 to be "A" letter quality. Meanwhile, the Conversion of final grade numbers to the quality letters for the master's programme (M.Acc and M.M.) is the highest score, at least 81 to be "A" letter quality.

Table 19: Conversion of final grade numbers to quality letters

Score End (0-100)	Letter Quality	Number quality	Status Evaluation
Bachelor programme (BA), B.M., and B.E.			
Score 76	A	4.0	Pass
71 score < 76	B+	3.5	Pass
66 score < 71	B	3.0	Pass
61 score < 66	C+	2.5	Pass
56 score < 61	C	2.0	Pass
50 score < 56	D	1.0	Pass**
Score < 50	E	0.0	Failed
Master Programme (M.Acc. and M.M.)			
Score 81	A	4.0	Pass
75 score < 81	B+	3.5	Pass
70 score < 75	B	3.0	Pass
65 score < 70	C+	2.5	Pass*
55 score < 65	C	2.0	Failed
50 score < 55	D	1.0	Failed
score < 50	E	0.0	Failed

* C+ declared a conditional pass

** D declared a conditional pass

*Letter Quality C+ indicates a passing score, but not more than one-point C+, and the GPA must be at least a 3.0-point score.

The study programme under academic regulation by Rector degree No 19/2020 also has regulations for dropping out of student (article 38), which can occur for academic reasons.

Bachelor's programme students (BA, B.M., and B.E.) will be dropped out if in Phase I assessment at the end of semester IV, students have a temporary GPA of less than 2.00 or do not reach 40 (forty) credits of the courses with pass grades, or if in the Phase II assessment at the end of semester VIII, the students have a temporary GPA of less than 2.00 or do not reach 80 (eighty) credits of the courses with pass grades; or if at the Stage III assessment at the end of semester XII the compulsory study load stated in the curriculum has not been fulfilled and their GPA is less than 2.00, and have not passed the thesis exam and has extended the study period for 2 (two) semesters. Master's programme students (M.Acc. and M.M.) at the end of semester VI will be dropped out if the compulsory study load stated in the curriculum has not been fulfilled or if all the mandatory burdens have been fulfilled, but the GPA is less than 3.0 (three point zero)

Equality of opportunity

Each study programme at FEB UNILA does not discriminate against the students enrolled based on gender, marital status, economic class, religious affiliations, or disabilities. It means that UNILA does not determine the specific quota of its student background based on gender, marital status, economic class, religious affiliations, or disabilities. The main factor the students are accepted is the score points when they apply and take the new student application examination. The selection of prospective master's students is not determined by gender or any other specific background, but the selections are determined by the final score of the test results.

After the student is active, the University of Lampung, through Regulation No 20 the Year 2003 concerning the National Education System, commits that every UNILA student will receive the same educational quality services. Specifically, universities guarantee equality for differences in gender, physical ability, and financial ability. Furthermore, higher education's commitment to students with physical disabilities (disability) is shown by facilitating suitable infrastructure for disabled students. Likewise, UNILA provides boarding to facilitate accommodation for foreign students or students outside the region and students with limited economic status.

Appraisal:

The programme structure supports the smooth implementation of the curriculum and helps students to reach the defined learning outcomes. The programme consists of modules/courses and assigns national SKS and ECTS credits per module/course on the basis of the necessary student workload. Practical components are designed and integrated in such a way that credits can be acquired. The module/course descriptions provide detailed descriptions of intended learning outcomes.

There are legally binding study and exam regulations which contain all necessary rules and procedures and take into account, where applicable, national requirements. According to the Rector's Regulation No. 19, the year 2020 concerning the Academic Regulations of the University of Lampung, it is stated that the assessment of learning processes or course exams can be carried out in the form of structured Assignments, Quizzes, Class participation, Midterm exams, End-of-semester exams, Case or Project-based assessments.

The study programme is designed so that students can study for a certain time at other HEIs or do intern-ships without any extension of their overall study time. During the interviews the panel learned that there is in general a credit transfer system in place when students for example go for a semester abroad. However, the panel formed the view that the possibilities of credit transfer may be communicated in a more transparent way to students. Therefore, the panel **recommends** a more systematic approach with the advice for credit transfers when the recognition of degrees and periods of study at other HEIs is taken place.

In terms of the feasibility of the study programmes' workload, the real workload is considered appropriate in the discussions with students and alumni. The feasibility of the study programme's workload is ensured by a suitable curriculum design, by a plausible calculation of workload, by an adequate number and frequency of examinations, by appropriate support services as well as academic and general student counselling.

The panel appreciates the counselling for students and learned that the Faculty offers counselling for so called "students in danger" who failed exams several times or have a low GPA. The panel encourages to start the period of counselling earlier before the students get "in danger". Therefore, the panel **recommends** to track closely how students are doing during their studies and to have an early warning system in place with a link to the internal quality assurance system.

The HEI ensures gender equality and non-discrimination. Students with disabilities are provided with affirmative actions concerning time and formal standards/requirements throughout the programme and examinations.

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

3.3 Didactical concept

Logic und plausibility of the didactical concept (Asterisk Criterion)

The teaching and learning methods in each subject of each study programme are described in the course outline or syllabi distributed to the students during the first lecture. Didactic methods include: lectures, practical training; PowerPoint presentation; data analysis; case studies; project work; presentations, and group discussions. In addition, lecture notes, textbooks, and other materials (paper publications from reputable journals and digital media) are presented by the

faculty during the duration of the course as printed copies or online via Moodle (<https://vclass.UNILA.ac.id/>) and an integrated system of academic information (<https://siakadu.UNILA.ac.id/>).

All study programmes apply the teaching and learning process principles, mainly based on *student-centered learning* with its nine characteristics of the teaching and learning process, implemented in each course.

The implementation of the nine learning characteristics is also reflected in the learning methods, including the case method in solving case study materials, project-based learning in the form of assignments for the preparation of scientific articles/works and research projects, small group discussions in the form of presentations and discussions, and self-directed learning/ student centered learning.

Lecture management at each study programme (M.Acc., MM, BA, B.M., B.E.) consists of three types: face-to-face lectures, distance lectures, and hybrid lectures.

1. Face-to-face lectures are carried out in classrooms with adequate lecture facilities (smart LCD, Computer Desk Top, Sound system set, and comfortable study rooms).
2. Distance learning is carried out through online media such as zoom/google meet/Webex and V-class.
3. Hybrid lectures are a type of lecture that combines face-to-face and distance lectures. For the three types of lecture management, lecture notes, textbooks, and other materials are presented by the faculty during the course duration as printed copies or online via university learning management systems such as <https://vclass.UNILA.ac.id/> and <https://siakadu.UNILA.ac.id/gate/login>.

Each study programme also occupies laboratories with software statistic applications (SAS, STATA, SEM AMOS, SEM LISREL, PLS, NVIVO, and EVIEWS) provided, Investment Gallery, and an Entrepreneurship Development Centre (Coworking Space), and Teaching Learning Studio in dealing with the project-learning work.

Course materials

Lecture materials include lesson plans, lecture materials in the form of power points or videos, e-books, articles/papers taken from reputable International journals, structured assignment questions and exam questions, and lecture reports.

The process of preparing and developing lecture materials is carefully planned at the beginning of each semester through subject peer group meetings in each programme (M.Acc., MM, BA, BM, BDE). At the meeting, the teaching team will prepare a semester course plan/RPS (covering course descriptions, learning outcomes, course studies, learning methods, structured task design and exams, references, and division of lecture sessions). As a result, the full course materials are always up to date, presented digitally, and can be accessed on the university's learning management system page via the links <https://vclass.unila.ac.id/> and <https://siakadu.unila.ac.id/gate/login>. Others can be taken or browsed on FEB UNILA's and UNILA's Library.

To achieve the learning outcomes and the formation of a predetermined graduate profile, lecture materials are structured to be evaluated and updated in accordance with the latest developments at the end of each semester through a lecture evaluation meeting. In addition, updated materials must be conducted every semester to adapt to the dynamic changes in the environment and information technology, according to the latest references.

Guest lecturers

Programmes M.Acc, M.M., B.A., B.M., and B.E prepare and design lecture materials with a balanced proportion of theoretical and practical content. Most theoretical content is delivered by scholars or academicians, while more practical content is delivered by guest lecturers or practitioner lecturers who are invited in a structured manner for at least 4 meetings of each subject in each semester. Guest lecturers are regularly invited at national and international levels from various professional circles, such as academics, business practitioners, business leaders, government actors, NGO actors, and entrepreneurs. The material presented by guest lecturers focuses on real-life phenomena from each issue discussed. In addition, guest lecturers are also expected to provide more insight and knowledge relevant to the theoretical viewpoint to students regarding work experience in their respective professions.

Lecturing tutors

The lecturing tutors occupy the lecturers in additional classes to strengthen and enhance the competencies and skills of the students. Lecturing tutors contribute significantly to the students' learning process and are thus systematically integrated into the teaching activities, especially in doing the assignments and refreshing the theoretical viewpoints. Especially, student assistants play a very important role as companion tutor who helps the lecturer discuss and assist students in understanding the material and completing case/course assignments. In addition, student assistants coordinating with the faculties are also very helpful in assisting students, especially new students in managing lectures, understanding course lecturers, motivating students to participate in extra-curricular activities on campus, and acting as sharing partners to discuss related matters to lectures.

For M.Acc and M.M., there are no student assistants . In each class, the students discuss case studies and project assignments of each related course under controlled of the lecturers. Several workshops and training are implemented to enrich the skills and knowledge competencies. M.M. programme apply a specific didactic methods, such as: Case Research and Discussion Forum related to making the solutions for Business Issues and Trends, Monthly Seminar Series (Seminar on Research Novelty Trends and Inquiry of Global Business Trends), and Outbound Leadership Programme to develop the leadership style and cross-culture bounding.

Appraisal:

The didactical concept of the study programme is described, 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. Students are encouraged to take an active role in creating the learning process.

The accompanying course materials are oriented towards the intended learning outcomes and correspond to the required qualification level. They are up to date and digitally accessible for the students. They are user-friendly and encourage students to engage in further in-dependent studies.

Guest lecturers are invited and contribute to the students' qualification process with their special experience, either from professional practice or scientific work, but also, for example, from culture and politics. However, from the panel's point of view, the involvement of guest lecturers may take place on a more strategic and continuous basis. This includes the choice of guest lecturers not only with a focus on filling gaps in the university's capacities but also on special topics, where an external view can offer the greatest contribution. The panel also encourages the Faculty/University to invite more international guest lecturers.

Lecturing tutors or student assistants support the students in the learning process and help them develop competences and skills. For Bachelor degree the course materials make the students familiar with different problem-solving approaches from various scientific perspectives. Through interactive work of tutors involved in the teaching activities with the materials, the Bachelor students are enabled to develop their own theory-based problem solving strategy. The course materials are continuously further developed according to new didactical concepts.

		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		X (Bachelor programmes)	X (Master programmes)		

3.4 Internationality

International contents and intercultural aspects (Asterisk Criterion)

In terms of internationality, the curriculum of the Master's programme and Bachelor's programme reflect various international and intercultural aspects. The implementation of courses with international content is supported by the use of English-language literature, international journals, and the holding of international seminars by FEB, namely the International Conference of Economics, Business, And Entrepreneurship (ICEBE) which has been held since 2018 with a variety of updated themes as presented in the following table:

Table 20: ICEBE Theme

Year	Conference Theme
2018	<i>Entrepreneurship Development in Digital and Disruptive Economics</i>
2019	Future Opportunities and Challenges of Business in Digital Era
2020	Innovation and Sustainability in the Digital Age”. We welcome conceptionally, empirically or theoretically substantiated contributions, including generalize case studies and literature surveys
2021	Reshaping Business Strategy Through Technological Innovation for Post Covid-19 Recovery”. We welcome conceptionally, empirically, or theoretically substantiated contributions, including generalizing case studies and literature surveys

Apart from the above activities, students also get the experience of studying abroad at universities that already have a partnership with FEB Unila; Aoyama Gakuin University (Japan), Yokohama University (Japan), North-West Institute of management Ranepa University (Russia), Technology Mara University (Malaysia), University of North Malaysia, through the student exchange programme, international field study activities, short courses, and seat in class. Through these programmes, students can broaden their horizons about other cultures, add bonding relationships, and increase their learning experience in other countries. This learning experience is made in the form of a report which is then used as input for the development of the learning system at each study programme of the FEB UNILA.

To achieve the global competitiveness of graduates, each study programme has conducted a workshop on International curriculum to improve the quality of curriculum design in 2019, with the keynote speaker Prof. Dr. Michael R. Reed from Kentucky University. Therefore, each study programme's curriculum contains international content to adapt the international exposure competitiveness in terms of theoretical discourse or practical application complement.

Master of Science in Accounting

In the curriculum of the Master of Science in Accounting programme, there is a seminar course on global accounting problems, which emphasizes knowledge of accounting problems in various countries and the research behind them. Besides that, other courses such as Accounting Theory; Financial Statement Analysis and Taxation; Information Technology System & Audit; Good governance; Financial Accounting Research Seminar; Audit and Tax Research Seminar; Finance and Capital Market Theory; Management Accounting Research Seminar; Control System Seminar Management; Public Accounting Research Seminar; Management Accounting and Public Performance Measurement; Financial Accounting and Public Audit contain international content and intercultural aspects.

Master of Management

The curriculum has a Global Leadership course, which reviews a leadership style with high dexterity in the scope of microscopy and the ability to combine various macro elements as the motor of a business. Other courses in the programme that have international content and intercultural aspects are for example Global Leadership, International Finance and Investment Management.

The programme also offers the Problematic Seminar on Global Business and Management course. The method of learning for this class is all project-based by writing and presenting the papers to

the reviewers based on the previous global field study. The students must take the global field study on the outside countries (going International areas, such as Europe, Asia Pacific: China, Japan, Korea, Turkey, and Australia). When the global study event is finalised, the students take some events, such as International company visits, International short courses, Global Business Focus Group Discussion, and Global CEO Forum. Global Business and Management Talk Show, and seat in classes on the collaboration or partnership university abroad. Becoming global professional leaders and entrepreneurs, M.M, students must strategically have the global business and management knowledge and skills and also be able to apply them in the practical world of business companies by discussing and reviewing business cases, writing business cases, participating in International Conference, and joining International Business Case Competition. The textbook and article references from Reputable International Journal must contain the International cases, so the relevant books or other references used in the class must use English, including International Cases that must be reviewed and discussed in class.

Bachelor of Accounting

In the study programme, there is an international accounting course that studies how accounting phenomena are around the world. In addition to this course, there are other courses such as Intermediate financial Accounting; Advanced Financial Accounting, International Accounting and Sustainability Accounting.

Bachelor of Management

BM program's International Financial Management course studies how international finance and institutions exist globally. The students can fully understand how the cultural system of other countries can affect the financial instrument worldwide. In addition, in other courses such as Global Marketing students can learn and deeply understand how the company can market the products or services successfully through mastering the handicap and opportunity to develop the global market strategically, especially in dealing with the intercultural aspects, political system, and also government system of host country so that the global marketing performance of the company can compete sustainably.

Bachelor of Development Economics

The programme has International Monetary courses that study the international monetary system, the exchange rate system and foreign exchange market, balance of payments, international capital flows, and macroeconomic policies of an open economy. In addition, there are other courses containing international content and cultural aspects such as International trade, International Monetary, Business English and Macroeconomic Theory.

Internationality of the student body

A significant proportion of the students come from various language areas and cultural backgrounds. Thus, the discussions in the classroom and group work constantly reflect international aspects.

The number of foreign students is relatively low, however, their number has been increasing from the year 2019 to 2022 due to the various international attempts. As an example, international students were brought through the mechanisms of International Partnerships, promoting the

programme to several embassies, inviting the students to participate in the international student exchange or taking international short course, and motivating students to participate in the International Conferences, Increasing number of international research publications to International Journal, and conducting International and National Conference have been done to promote internationality, relevant to the strategic objectives of UNILA to be World Class University, stated in Strategic plan of UNILA (2021 -2025). The number of foreign students enrolled in FEB UNILA in the last three years is increasing, as stated in Table 3.7.

Table 21: Foreign Students Number in MAcc, MM, BA, BM, and BE (or BDE –Development Economics) programmes

No	Year in	Number of Foreign Students				
		Bachelor Programme			Master Programme	
		BA	BM	BE	MAcc	MM
1	2019	3	9	5	-	1
2	2020	-	-	-	-	-
3	2021	10	8	7	2	5
4	2022	10	15	9	1	3
	Total	23	32	21	3	9

Internationality of faculty

FEB UNILA provides international programmes in bachelor programmes (BA, BM, and BDE) and Master's degree programmes (MmeAcc and MM). Lecturers in international programmes come from both domestic and foreign universities in Japan, Russia, Australia, America, and Malaysia. The lecturers teach courses according to their expertise, as shown in Table 3.8.

Table 22: Lecturers from foreign HEIs

Subject
How to Write Research Methodology (UiTM, Faculty of Business Management, Univerisiti Teknology MARA, Malaysia)
Research Gap and Identification Of Issues In Thesis Writing (UiTM, Faculty of Business and Management, Universiti Teknologi MARA, Malaysia)
Human Resources Management (UiTM, Universiti Technology MARA, Malaysia)
International Financial Management (University of Saint Petersburg, MWM, Rusia)
Visiting Scholar in the field of Entrepreneurship (UiTM, Accounting Research Institute (ARI), Universiti Technology MARA, and University of Sussex, Greater Brighton, Malaysia)
Visiting Professor in the field of Entrepreneurship and Tourism (Professor of International Business at the Adelaide Business School, the University of Adelaide, Australia)
Visiting Scholar in the field of International Economics , Energy and Environmental Economics, and Sustainability Management (Taylor's Business School/TBS, Taylors University Lakeside Campus Subang Jaya Selangor, Malaysia)
Visiting Professor in the field of International Economics and Trade and Macroeconomics (Director, Office of International Programmes for Agriculture, University of Kentucky)

Foreign language contents

The use of English language is implemented in the form of naming courses, lecture materials, course assignments, quizzes, mid, and final exams, and the literature used. So far, the use of English in lecture contents has also been implemented around 80 %, in the bachelor programmes, except for the class of subjects with the national subjects, such as the Indonesian Language, Religious Education, and Pancasila Education. In addition, the use of English has been applied by lecturers in delivering and discussing lecture materials, especially for the ongoing international class, using English in all cases. All courses are presented in English, especially in International Programme/classes supported by English textbooks, e-books, and English syllabus. Students are also encouraged to read and understand Scopus indexed articles discussed during the lectures. However, all students in regular class use Bahasa, (articles publications from reputable international journals, Syllabus in English, including case studies).

Another programme offered by each study is “using English on Friday” programme in the English Area of FEB. Furthermore, to enhance the students' English skills, the students of FEB from each study programme develop the Students Economics English Club. Also, the requirement of finishing study, whenever the students take Final Thesis Exams, is to have an English Proficiency Score, (it is the equivalent to a TOEFL score with the minimum requirements to get 450 scores). Each study programme also invites lecturers from abroad to improve students' knowledge and skills. In addition to the invited foreign lecturers, the foreign students attend lectures in class.

Appraisal:

International contents are a part of the curriculum through, among other elements, various courses that focus specifically on cross-cultural and/or global topics. The panel formed the view that against the University's internationalisation strategy, there is potential to include more overarching international content and intercultural aspects into the curriculum and the didactical concept. The panel **recommends** intercultural learning opportunities be further expanded so that students can deepen their practice experience through international interaction. In addition, involvement in more international studies are desirable for both Master programmes. In its statement on the report the University states that the Master programmes already provide students with international references, the international case study material, inviting international scholars and international exposure through international filed trip. The panel appreciates this and encourages the University to spot out strategic international partnerships with universities abroad and to tailor the course syllabi accordingly in order to facilitate credit transfer and promote intercultural exchange.

In Bachelor programmes, the international composition of the student body corresponds to the programmes' concepts and increased in the last years. In the Master programmes, the international composition of the student body is still behind from the programme concept's view of “internationalisation” so far, because of its dominated homogeneous composition. Therefore, the panel **recommends** advertising the programmes more internationally.

The composition of the teaching staff is international in the sense that both international guest lecturers (see chapter 3.3) and teaching staff with international academic experience through lecturer exchanges or international training, among others, are involved. This promotes the acquisition of international competences and skills by the students.

Furthermore, the proportion of foreign-language courses and the required foreign-language materials correspond to the qualification objectives of the study programmes. This is achieved through several courses that are also held in English as well as guest lecturers.

		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)			X		
3.4.2	Internationality of the student body			X (Bachelor programme s)	X (Master programme s)	
3.4.3	Internationality of faculty			X		
3.4.4	Foreign language contents			X		

3.5 Multidisciplinary competences and skills (Asterisk Criterion)

Communication, public speaking, and collaborative skills are key elements of each study programme's profile at FEB UNILA. Therefore, students are required to take various courses across majors/study programmes as a requirement to be able to develop higher competencies in the world of work. Furthermore, communication and public speaking skills are mandatory in the teaching-learning process by implementing the methods of presenting materials in each course using PowerPoint, small group discussions, and doing projects or assignments required for the cooperation networks among the students and the fieldwork companies. In addition, leadership and contextual search for knowledge are considered in all courses taught at FEB.

The description of multidisciplinary competencies in each study programme is below:

B.M. - Bachelor of Management

Profiles of graduates from the Bachelor of Management programme as managers are required to communicate effectively across functions and organizational levels. The curriculum is designed to equip students in the field of work with several courses such as Leadership, Strategic Management, Entrepreneurship, Business Ethics, Business Communication, Decision-Making Theory, Marketing Research, Strategic Marketing, Strategic Human Resources Management, Investments and Portfolio, Capital Market, Human Resources Management Seminar, Marketing Management Seminar, and Financial Management Seminar. In addition, various clubs such as the Capital Market and Entrepreneurship Club also provide many platforms for developing best practices in supporting coherence with the curriculum of study programs.

B. Acc. - Bachelor of Accounting

The curriculum design of the BA Programme is focused not only on achieving four main competencies, namely: attitudes, general skills, special skills, and knowledge but also on having 3 (three) key soft skills, namely: communicating (public speaking), responsive to change, and problem-solving three skills are integrated with each course to high student-centered learning. The subject/lecture about multidisciplinary aspects of the BA programme is Intermediate Accounting, Advanced Accounting, Auditing, Theory of Accounting, Taxation, and Research Methodology.

The learning method is centered on the student's needs to understand course material and assignments. The ability to communicate (public speaking) is implemented in students' presentation of materials and lecture assignments. Responsive ability is manifested in solving cases in lectures. Problem-solving, collaboration, and conflict resolution skills are demonstrated in completing college projects.

B.E. - Bachelor of Development Economics

There are general competencies and skills required for BE students, one of which is being able to combine together scientific, technological, economic, and other arguments and solutions, with the reference to a critical view of facts, concepts, principles, or theories. These arguments should be justified scientifically, academically, and ethically, as well as communicating them through mass media or directly to society.

It is supported by several courses based on project-based learning, such as Health Economics, Public Communication, Political Economics, Entrepreneurship, Project Evaluation, Public Policy Analysis, and Development Economics Seminar. Some of these courses focus on students in developing creative designs/ideas while solving real cases based on groups project and discussions. After that, students were asked to discuss and present the results to the forum.

M.M. - Master of Management

The development of the current digital era in the Industrial Revolution 4.0 towards the Era of Society 5.0 requires students of the programme to have good analytical thinking, communication, and problem-solving skills. Several peer groups, such as Financial Management and Regional Development (MKPD) and Business Management (MB), seek to accommodate the public interest where the resulting plans are reviewed on the rules and theories of planning and communicated visually and verbally in writing. Some activities, such as industry visits, Global CEO Talk/Forum, Focus Group Discussions, and Field Study involve several companies, provide opportunities for MM students to learn directly related to case studies in the real world of employment and labour markets. The curriculum design of the MM programme emphasizes students' ability to think critically, work together in teams, creative thinking, and develop good communication skills.

M.Acc. - Master of Accounting

Based on the need analysis of the study programme, 3 soft skills are considered important to be optimally developed in M.Acc. Programme, namely, integrity/honesty, the ability to work in a team,

and the ability to communicate orally and in writing skills. Therefore, each student is equipped to work in teams with various activities in lectures (Public Accounting, Management Accounting, and Financial Accounting) and provides the opportunity to present case studies that students must solve. Courses that contained multidisciplinary content such as the Thesis and Publication Workshop, Audit and Tax Research Seminar, and Global Accounting Problems Seminar. Each case study allows students to think logically and critically, solve problems and participate in discussions with lecturers and other students. As an advanced course, the M.Acc programme seeks to prepare students to develop their abilities in related fields fully.

Appraisal:

The students acquire communication and public-speaking skills as well as cooperation and conflict handling skills in accordance with the module/course descriptions. This is supported by means of suitable didactical and methodological measures.

		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)

B.M. - Bachelor of Management

BM students will have learning experiences through various activities, including internships/work practices, research, community service programmes, and entrepreneurial activities. Some of the strategies taken to improve the competence of graduates to accelerate graduates to work are as follows:

- a. The curriculum compiled must be able to produce graduate competencies that are following the industrial era 4.0 towards 5.0;
- b. The courses that are arranged further elaborate the input or use of information technology to be able to produce graduates who could take advantage of the marketplace to replace traditional market understanding;
- c. Strengthening entrepreneurial knowledge for students and the need to form entrepreneurship concentration courses so that graduates can become entrepreneurs;
- d. Graduates must be able to convey business ideas and presentations properly and correctly.

B. Acc. - Bachelor of Accounting

BA ensures that graduates will be accepted in the world of work in a way which is easier and faster at national or international levels. The main factor to guarantee this achievement is the design of curriculum in accordance with the needs of the business world and industrial needs (DUDI). Based

on the survey results of users from various professions, there are four components of soft skills that BA graduates must possess, which are as follows:

- a. Communication skills;
- b. Responsive and adaptive to environmental changes (especially digital environment - IT Literacy);
- c. Problem Solving.

B.E. - Bachelor of Development Economics

The global competition encourages intense competition between study programmes at universities at home and abroad, so the BE programme produces graduates who can compete globally. Therefore, BE improves the quality of activities and programmes to produce highly competitive graduates who can be absorbed and adapt to the world of work. In line with this, various efforts were made to improve competence to put forward several strategic designs as important elements, which are as follows:

- a. Conduct surveys/tracer studies to find out the response to market needs;
- b. Integrate theoretical and practical concepts in learning/lecture activities through various methods: lectures, presentations, debates, and case studies;
- c. Conduct competency development activities;
- d. Encourage students to do work internships;
- e. Conduct practical skills training/workshops to increase student competence so that they are ready to work and be accepted by the industry.

M.M. - Master of Management

MM Programme sets a profile for graduates to become professional leaders and entrepreneurs with global insight, entrepreneurial/professional spirit, and ethics. In an increasingly dynamic industry, various activities and lectures are designed comprehensively to deliver graduates who fulfill the industry requirements. MM programme achieves successful professional graduates to be accepted in companies/industries, are as follows:

- a. The curriculum design refers to the vision, mission, goals, and objectives, as well as their relevance to the demands of stakeholder needs or the needs of a broad industry;
- b. The curriculum design is based on the government regulation of Minister of Education and Culture's Regulation (Permendikbud) No. 3 of 2020 concerning higher education standards and applies an IQF (KKNI)-based curriculum at level 8 for master's graduates under the degree of Education and Culture Ministry, of Republic Indonesia No. 8 of 2012;
- c. Learning and selecting concentrations/interests is carried out in semester 2 so that students can immediately start writing a thesis in semester 2. Therefore, the students are expected to graduate under a study period of fewer than 2 years;
- d. The learning process is supported by adequate information technology devices, supporting facilities, and infrastructure.

M.Acc. - Master of Accounting

M.Acc programme primarily produces competitive graduates and meets the current and future needs of the industry in the accounting field. In line with this, the objective of the M.Acc.

programme is to produce graduates who can develop research and quality expertise in the field of accounting that is oriented to the development of knowledge and its application in the business world. Some of the core elements to ensure that graduates from the MAcc programme meet the needs of the industry are as follows:

- a. The curriculum is designed based on competence by involving stakeholders;
- b. Implement the IQF-based curriculum at level 8 for master's graduates;
- c. A conducive academic atmosphere with full support from leaders and institutions to support the productivity of all academics in producing scientific works;
- d. Availability of adequate facilities and infrastructure to support quality and professional learning process;
- e. The selection of prospective students is tight and competitive to increase student input.

All those activities and objectives lead to the higher employability rates of graduates. Rates of employability for M.Acc. and MM graduates increased significantly - by 100 % due to the initial background of the graduates who are working as employees and entrepreneurs. The career paths of graduates increased by about 60 %, and entrepreneurship performance increased by 20 %.

The employee rates of bachelor graduates also increase to 88 % on average. The employment rates of BA graduates are 100 %, BM graduates are 80 %, the rest are entrepreneurs, BE graduates are 85 %. At the same time, the employment rate among the category of “entrepreneurs” are 15 %.

Appraisal:

The promotion of employability – for instance through the integration of theory and practice and through the promotion of multidisciplinary competences and skills – runs as a common thread of the study programme through all its modules/courses.

	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

Structure and quantity of faculty in relation to curricular requirements

FEB UNILA has 199 Lecturers of Higher Education, consisting of full-time academic staff: 7 Professors, 19 Associate Professors, and 93 Assistant Professors. These lecturers teaching at FEB UNILA are full-time lecturers, and their assignments are to teach courses following their expertise based on their fields of knowledge and practical experience. Permanent Lecturers of Higher Education FEB UNILA is graduates from a well-known and top universities of Indonesia and abroad. All lecturers have expertise and competencies according to their respective fields. In addition, they have diverse practical business experience, creating long-term cooperation with various business entities and professional institutions to improve international business practices. The Permanent Lecturers of Higher Education are experienced in teaching and have extensive beneficial involvement in their respective fields and following the modules they teach. Feb UNILA lecturer data can be accessed on the FEB UNILA website.

Bachelor of Management has 25 Permanent Lecturers of Higher Education employees. 52 % have doctoral degrees. Some lecturers in the **Bachelor of Management** took on additional administrative roles in university divisions, such as membership in the Research Administration Department (SDGs), and held executive positions in business companies. In the **Bachelor of Development Economics**, there are 29 Permanent Lecturers of Higher Education. Almost 41 % have their doctorate. In the Bachelor of **Accounting**, 36 lecturers have linear competence with their competencies, 35 % are doctors, and 20 % or 4 are accounting professors. 65 % are a Master of Science in Accounting, including 20 % who are studying further in Indonesia and abroad. Lecturers in the Bachelor of Accounting have competencies as practitioners in Public Accounting Firms, auditors, and expert staff in government. **Master of Management** has 15 permanent lecturers, including 3 qualified Professors and 6 Associate Professors with their respective fields of expertise and competence. **Master in Accounting**, there are 16 Permanent Lecturers of Higher Education. Among them consist of 4 Professors and 5 Associate Professors. A ratio of lecturers: to students, which is 16:90, shows that the number of lecturers available is quite adequate, guaranteeing a good teaching and learning process.

Academic qualification of faculty

FEB UNILA lecturers have academic qualifications that follow the course's needs and the study programme's objectives. The recruitment and selection process for civil servant and non-civil servant lecturers has clear Standard Operating Procedures (SOPs) based on the provisions of the Ministry of Education, Culture, Research, and Technology, with a selection process at the National, University, and Faculty levels based on educational qualifications, competencies that are following the field of science of the study programme. The number of recruitments is based on the needs of each Faculty. [SOP for lecturer recruitment is located at the University and Faculty levels](#). FEB UNILA lecturers have an educational background in the study programme mastered. The suitability of lecturer qualifications is also supported by publications produced by lecturers by education,

competence, and courses. Most FEB UNILA lecturers have published journals both nationally accredited and internationally reputable, with a fairly large number of citations. Publication of research and community service in the field of science.

Pedagogical / didactical qualification of faculty

Furthermore, for the lecturers, as of 2015, with Government Regulation No 39 article 1, it is a legal requirement for all academic lecturers at higher education institutions to have a nationally certified teaching qualification; the majority of the Department's lecturers have joined and completed the Higher Education Teaching Training Certificate Programme licensed by Ministry of Education. Moreover, more than 60 percent of the teaching staff are licensed, meet other qualifications required by the higher education unit where they are assigned, and can realize national education goals.

There are many different ways in which FEB and UNILA, in general, support the academic staff to learn, develop, and move forward in their careers by offering a wide range of workshops and courses, which can be seen on the website. As for on-the-job training, every newly recruited lecturer joining the programme must spend one year shadowing and supporting a senior lecturer in classes. The lecturer training period focuses on fields such as developing course curricula and learning outcomes, in-class teaching skills, examination writing and evaluation, assisting senior lecturers in related modules, other skills, and competency-based learning, and giving academic and social advice to students within the programme. In addition, training such as instructional techniques and Applied Approach Training are obligated to new lecturers.

100 % of lecturers in the faculty who master courses already have didactical and pedagogical qualifications. Pedagogical skills for lecturers are provided in training programmes to improve the basic skills improvement of instructional techniques (PEKERTI - pedagogical skills for lecturers are provided in training programmes to improve the basic skills improvement of instructional techniques) to improve skills in teaching techniques, understanding classes, and preparing for teaching, and the training description is available in <https://lp3m.unila.ac.id/pelatihan-pekerti/>. The results of the learning implementation are in the form of a module description, which contains the achievement of the course, the purpose of learning, and the lesson objective. Supporting the learning and teaching activities, advanced training in the form of apply approach training is applied to improve lecturers' ability to develop teaching materials. A workshop improves didactical capabilities by LP3M as well as training; in e-learning skills, PEKERTI, and Applied Approach Training for the pedagogical skill provided by LP3M and is explained in [Pelatihan PEKERTI – LP3M UNILA](#). Lecturers also often join workshop and webinar materials, for example, the training to be a [quality insurance auditor workshop](#).

Practical business experience of faculty

Lecturers in the Faculty have certifications from the courses that are mastered. In addition, many lecturers in the Faculty of Economy and Business take the role of practitioners, consultants, and expert staff at some private and government institutions. To improve students' understanding of the world of work, the lecturers, together with practitioners example, students followed the Micro-Credentials of Indonesian students (KMMI) aimed at improving students' skills off-campus and equipping students to compete in the world of work in investment and portfolio field.

Internal cooperation

Internal collaboration at the top management level in FEB Unila is implemented, such as meetings for coordination in budget planning. Such a meeting is concerned with discussing annual activities and proposing the budget through RKAKL for running the three pillars of higher education. In addition, there is a monthly meeting among FEB Unila's top-level management and the chairman in each department to evaluate the work plan and quality target in every department. Furthermore, FEB Unila's top-level management gathers all the administration staff, including academic, student affairs, and general and financial affairs staff, to convey and inform them of activity plans and evaluate their past performances.

FEB Unila Internal collaboration between lecturers, education staff, and students is coordinated in the academic and the student affairs sub-section. The Academic Sub-Section of FEB Unila has a strategic and vital role in successfully implementing teaching and learning throughout the semester. In addition, coordination amongst lecturers is to evaluate the implementation of the latest curriculum of the *Merdeka Belajar Kampus Merdeka* (MBKM) programme. At the same time, the Student Affairs sub-section accommodates non-academic activities. The academic staff is responsible for arranging and managing class schedules and providing educational services to students and lecturers so that teaching and learning activities can run effectively and efficiently. Herewith is [the lecture schedule for the even semester of 2022](#) can be accessed online by students and lecturers. Meanwhile, a collaboration between lecturers, students, and staff in non-academic activities is contained in every action carried out by student institutions that are guided, monitored, and evaluated by the supervisor in each student activity unit (UKM).

Furthermore, each department within the Unila FEB environment holds regular lecturer meetings at the beginning and end of each semester. The appointment of lecturers in each department is to plan the learning process for 1 semester and evaluate the learning process that occurred in the previous semester. This meeting is led by the head of the department in each department, who discusses, compiles, and distributes courses to each lecturer according to the capacity and capability of the lecturer concerned and ensures that the right lecturer teaches each subject. Furthermore, regular meetings of lecturers in each department are also expected to produce research collaborations that will be carried out during the current semester and carry out community service activities together.

Student support by the faculty

Students get services and facilities to support their academic activities so they can complete their studies on time. Educational services begin when students first enter through an orientation phase which provides information about the teaching and learning process, curriculum, rights, and obligations of students, as well as a code of ethics that serves as a guideline until students are declared graduated. [Academic and student service](#) activities are also integrated and can be accessed outside office hours online. Students are given [information about courses by the department head and introduced to academic supervisors](#) who will help students plan studies and consult about student educational activities, starting from taking classes, viewing grades, transcripts, and the graduation registration process contained in the integrated academic system. Students have access to [information about programmes that the dean will carry out at the Faculty of Economics and Business](#), which are socialized every week on Fridays and can be consulted

informally. The improvement of soft student skills is carried out through student activity units, namely the Economic English Club, Capital Market Study Group, Economic and Business Entrepreneur Club, Environmentally Friendly Economics Students, and Pilar UKM for students interested in journalism. Guidance for improving soft skills can be done on Saturdays outside working hours. The faculty also [provides various facilities to support student activities](#), including laboratories, entrepreneurship center, sports center, student center, faculty library, and other library resources that students can access. Lecturers outside the scheduled time carry out guidance activities for students. Master's and doctoral programme students can provide academic and mentoring services outside of working days on Saturdays. Deans, faculty leaders, and lecturers also offer opportunities for students to consult at that time. Students can also consult in two directions using Siakadu, Whatsapp Groups, and Telegram to get information and student and academic activities. Students can also take advantage of counseling clinics handled by psychologists to assist students who need assistance and solve their problems

Student support in distance learning

Support for distance learning using a learning management system (LMS) developed by the university through [virtual classes](#). Distance learning (PJJ) allows students to participate in education without being limited by space and time. However, this learning also has quality standards as stated in the Rector's Regulation no. 19 of 2020 concerning distance education. In addition, the University also prepares information technology infrastructure that supports the achievement of distance learning goals. Counseling activities are given to students with problems in distance learning activities (several forms of counseling are helpdesk, guides, and tutorials) ([V-Class/Forum Discuss](#)). Besides that, literacy is also carried out for students who experience technological obstacles. Several indicators are used to assess the problems faced by students, namely declining academic achievement, [student absence from class](#), and student behavior during educational activities. Students who have problems or want to provide input on academic services can use [the complaint form](#), which can be accessed using the UNILA internal network and single sign-on.

Appraisal:

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

The academic qualification of the faculty corresponds to the requirements and objectives of the study programme. The UNILA verifies the qualifications of the faculty members by means of an established procedure.

Specific measures for the further qualification of the faculty members are implemented.

The pedagogical and didactical qualification of the faculty correspond to the requirements and objectives of the study programme. The UNILA verifies the qualifications of the faculty members by means of an established procedure. The UNILA ensures that assessors are familiar with existing testing and examination methods and receive support in developing their own skills in this field. Specific measures for the further qualification of the faculty members are implemented.

The practical business experience of the faculty corresponds to the requirement of the programme to integrate theory and practice.

The faculty members cooperate with each other for the purpose of tuning the modules/courses towards the overall qualification objectives. Meetings of all those teaching in the programme take place regularly.

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

Programme Director

The Heads of the study programmes at hand always coordinate with the dean of the Faculty of Economics and Business, University of Lampung. The Head and Secretary of the programmes have the main task of managing academic administration, which consists of education and teaching, research, and community service. The head of the study programme is assisted by the secretary of the study programme to coordinate with each other in carrying out activities in the study programme so that actions can run well. All activities and information regarding the Study Programme are conveyed through departmental meetings involving all lecturers and shown on TVs located in buildings at FEB UNILA. The chairperson and secretary of the study programme also

coordinate with the peer group at least three times a semester, at the beginning of the semester, to discuss lecture preparation and prepare lesson plans, mid-semester, and end of lectures to evaluate the implementation of learning activities so that they run well. The Head and secretary inform developments of the department to all relevant groups formally through study programme meetings or informally.

Process organisation and administrative support for students and faculty

The academic staff provides academic services for students and lecturers in the bachelor of the management department. Administrative activities for students are carried out based on [standard operating procedures for academic services](#). [The Student academic activity services form](#), can be downloaded. The programmes are supported by administrative staff who have Master's, Bachelor's, and Diploma educational qualifications. Improving the skills and abilities of education personnel is also carried out through training activities and workshops. Students and lecturers are involved in making decisions regarding the conduct of seminars, final exams, and learning activities. Students of the Bachelor of Management can also consult with the final project supervisor using e-mail, Whatsapp, and electronically using [Siakadu](#). The administration staff also coordinates with academic staff from other study programmes and the Freedom to Learn – Independent Campus (MBKM) team so that academic activities can run smoothly. They also assist in coordinating registration between students and faculty in the lecture process, such as determining lecture schedules, managing financial administration, student academic administration in managing transcripts, leave, exam certificates, seminars, etc.

Appraisal:

The programme director coordinates the activities of everyone involved in the programme and ensures that the programme runs smoothly.

Faculty members and students are supported by the administration in the organisation of the study programme. Sufficient administrative staff is available. Decision-making processes, authority, and responsibilities are clearly defined. Teachers and students are included in the decision-making processes where their areas of work are involved.

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

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

4.3 Cooperation and partnerships

Cooperation with HEIs and other academic institutions or networks

The FEB UNILA has some international cooperation which has been applied to the objectives of students to have more experiences during their studies, such as the cooperation with Musashino University (Japan) to promote exchange, cross-culture interaction, academic education & research; and Taylor's University with the aim of research and publication collaboration. Furthermore, to enhance students' research concept and methods, cooperation with research institutions have also been carried out by FEB UNILA, such as cooperation with Research Synergy Foundation and Universitas Multimedia Nusantara, jointly running international conferences and workshops, particularly for postgraduate students.

Cooperation with business enterprises and other organisations

To support the achievement of teaching and learning activities and produce graduates who have high competitiveness, FEB UNILA introduced a collaboration that is aligned and consistent with the vision, mission, goals, and aspirations of stakeholders such as the Regional Government, Bank Indonesia Lampung Region, KADIN (Indonesian Chamber of Commerce and Industry), OJK (Financial Services Authority), KPPU (Business Competition Supervisory Commission), Public Accounting Firm and others. Such cooperation, for example, is realised through the availability of the KPPU Corner, the Stock Exchange Corner, and the UNILA Tax Center in FEB UNILA to provide and support learning activities.

In addition, cooperation is also carried out in the form of guest lectures by bringing in practitioners to share experiences about the industry and its development. The activities provide an opportunity for students to write final thesis reports on the sectors in which students gain knowledge at the time of the internship and contribute to improving skills and the quality of the last student report. The leaders of FEB UNILA then evaluate the cooperation periodically and follow up by considering the internal and external impact.

Appraisal:

The scope and nature of cooperation with other academic institutions and networks as well as with business enterprises and other institutions relevant for the programme are plausibly presented. The agreements forming the basis of the cooperation are documented. The cooperation is actively pursued and has a clear impact on the conception and implementation of the study programme. All such activities contribute to the development of the students' qualification and skills.

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

4.4 Facilities and equipment

For all Programmes:

Each study programme contains classrooms equipped with LCD, Computer, Wifi, LAN, WAN, CCTV, SMART ROOM, and VIRTUAL CLASS for online teaching. Various E-learning applications have been developed very quickly in recent years, such as the development of diverse online learning content, software development, and supporting infrastructure. The University provides Internet facilities to the UNILA academic community, whose speed increases yearly. UNILA's bandwidth capacity is 1 Gbps. In addition to the speed of access, UNILA also provides a single-user sign-on (SSO) facility so that every UNILA academic community has the right to access the Internet using that account.

The academic community can easily access information via wifi/hot spots that are available throughout the FEB UNILA environment, work units, and public facilities, as well as several places in open spaces, including the English Area, Student IT Corner, Student Lounge, Garden/Gazebo, swimming pool and the backyard of the rectorate building.

The FEB UNILA invests in a separate internet network specifically for lecturers, which is installed in Building A (Bachelor of Management), Building B (Bachelor of Development Economics), Building E (Bachelor of Accounting), Building G (Master and Doctoral), and Building D (Dean of FEB), access at a speed of 15 Mbps per point ensures the convenience and comfort of the UNILA FEB educators.

In addition, through the official [FEB Unila portal](#) and the majors portal. Information on the activities of faculties and departments is disseminated to all stakeholders and information users. This website can also download online academic services FEB UNILA online to support online educational activities. For students, the syllabus documents, course materials in the management department of FEB Unila, and other useful links for lecturers and students can be accessed via [Siakadu](#). The data management system uses a wide network computer (WAN) via [Siakadu](#) for [the data type attached](#).

The information system used by UPPS for the learning process is in the form of e-learning-based [Unila virtual classes](#) for online lectures. Learning support process tools are facilitated in the [Integrated Academic Information System \(SIKADU\)](#). This Siakad system enables several academic activities in the form of filling out student study plans and validating Student Study Plans in consultation with academic supervisors, filling in the results of the learning process by lecturers, and downloading student scores in the form of study result cards and transcripts, as well as downloading a list of names and class numbers. Furthermore, used as a communication medium for academic guidance.

Other facilities used for the learning process are journal access provided by the Directorate General of Higher Education for access to international journals in the EBSCO, ELSEVIER, EMERALD, and JSTOR journal databases, as well as access to national journals on the GARUDA. Students can access the website using the internet facilities provided for Unila students and lecturers by logging in via <https://login.unila.ac.id/cas/login> with the personal login and password provided by UPT TIK Unila when registering online.

The UNILA cooperates with Google through [Google Apps for Education](#) so that UNILA's e-mail service is integrated with services owned by Google, especially applications that can be used for academic activities. This service includes data storage for students and lecturers. One of the Internet facilities most widely used by lecturers in learning are e-mail and websites in the form of static websites or lecturers' blogs, and e-mail is used for the teaching and learning process and consultation to support e-learning and face-to-face learning. For students, the e-mail format is user@students.unila.ac.id, while for FEB lecturers and staff, the structure is user@feb.unila.ac.id

The University uses information systems in selecting, announcing, and reviewing research and lecturer services in research and service. This system is managed by [the LPPM \(Research and Community Service Institute\)](#), which can be accessed.

In addition to Silemlit (system), there is a repository managed by LPPM (Institution of Research and Community Service) which can be accessed through the <http://repository.lppm.unila.ac.id> page. This repository stores research, journal publications, patents, and services owned by lecturers at the University of Lampung.

In the financial sector, the University also uses an information system developed by Unila called SIMPAN, which can be accessed and [SIMPEDAM](#). The budget is sourced from Unila PNBPN, under the Administration and Finance Bureau (BAUK), to help monitor the implementation of activities sourced from Unila PNBPN. While for budget planning, use the [SIMsudREN system](#).

The University has built an integrated data center called the integrated Unila Database. This is necessary so that data needs can be served in a fast time and guaranteed validity. In addition, the data and information are used to determine academic and non-academic policies and other decision-making.

The schedule information system to support lectures is also displayed through TVs scattered throughout the FEB Unila building. This integrated schedule system is combined with the use of CCTV to view lecture rooms and schedules related to these rooms. This system can be accessed. Another support system is a documentation system that documents all FEB activities in images and news that can be accessed from the address [the Goudata FEB Unila](#).

The Teaching Factory used by students to discuss entrepreneurship development is in the Entrepreneurship Development Center (EDC) building. The result of creative and innovative business ideas is located in the Business Learning Center (BLC) building. The Capital Market and Investment Gallery room in the BLC building is used for discussions, investment practices, and the capital market. At the same time, can access data on the capital market as research material. The mini bank located in the BLC building is used to discuss and review banking practices. Finally, the tourism studio situated in the BLC building is used for discussions and studies of green and digital business-based tourism development.

Additional performance indicators cover several aspects of facilities and infrastructure. For example, establishing a mini studio shows performance in facilities and infrastructure as the first and only digital lab at the University of Lampung. In addition, additional performance achievements were also realized by providing Turnitin programme applications and Zoom Meeting hosts for a capacity of 15 hosts throughout the year.

[The List of Hardware Infrastructure and Infrastructure data](#) (Offices, Classrooms, Laboratory Rooms, Library rooms, lecturer rooms) used in the Management Unit of the Faculty of Economics and Business Unila, FEB Unila also provides access to people with special needs by providing special pedestrian areas and areas special admission for persons with disabilities.

Access to literature

For all Programmes:

Libraries at the University of Lampung have service hours Monday-Friday from 07.30 to 18.00 and Saturdays from 09.00-15.00. The library also has a Digital Library to serve its students.

Information about the library is also available via social media @library_unila (Instagram), 0821 1997 0406 (Whatsapp), and e-mail address library@kpa.unila.ac.id (E-mail).

The following is a list of titles for electronic collections, E-Resources, and access to e-book collections, as well as open access websites available at <https://library.unila.ac.id/web/>.

Library sources in other institutions are commonly accessed/used by lecturers and students.

1. [Research Paper in Economics](#)
2. [Bloomberg Businessweek Portal](#)
3. [Open Course Portal Massachusetts Insitute of Technology](#)
4. [Harvard Business Review Portal](#)
5. [JSTOR portal](#)
6. [Directory of Open Access Journal](#)
8. [EBSCO DATABASE](#)
9. [Perpustakaan Nasional Republik Indonesia](#)
10. [Advertising, Media, and Technology](#)
11. [Social Science Research Network](#)
12. [Online Journal Search Engine](#)
13. [Directory of Open Acces Repositories](#)
14. [US Library of Congress](#)
15. [Microsoft Academic](#)

Students are also facilitated by email and blogs to share personal journals, articles, and books through user@students.unila.ac.id with the address: mail.student.unila.ac.id. Students can also access e-journals and e-books to support lectures through several other sites such as:

1. www.repec.org
2. www.businessweek.com
3. www.hbr.org
4. www.jstor.org
5. <http://search.ebscohost.com/>
6. <http://e-resources.perpusnas.go.id>
7. <http://www.ssrn.com/>
8. <http://www.ojose.com/>

9. <http://www.opendoar.org/>

10. <https://www.loc.gov/>

E-mail and websites in the form of static websites or lecturers' blogs are one of the most widely used Internet facilities by lecturers in learning and consulting to support virtual learning (e-learning). In addition, the university provides free e-mail services to lecturers, staff, and students with the domain unila.ac.id (user@unila.ac.id for lecturers and staff with the address http://mail.unila.ac.id) to support the learning process activities.

The connectivity of every building in the FEB environment already uses fiber-optic connections. The use of the Internet in the learning process, information systems, blogs, e-learning, and ICT services is supported by a bandwidth infrastructure with a capacity of 150 Mbps and a bandwidth of 32 Mbps for INHERENT (Indonesia Higher Education Research Network). Other facilities include manual and digital libraries in the Student Center Building to access e-books, journals, and subscription articles owned by FEB UNILA.

Appraisal:

The quantity, quality, media and IT facilities of the teaching rooms meet the standards required for the programme, even taking into account the resource needs of other study programmes. The rooms are properly equipped for disabled students and give them barrier-free access. Access to the internet via wireless LAN is provided free of charge. A sufficient number of group rooms is available.

Access to the literature and journals as well as to digital media (e.g. electronic media, databases) is ensured. The literature expressly required for the study programme is available in the library and also kept up to date. During the interview with the students, they confirmed that they rather use the digital access to literature and therefore perceive the opening hours of the library as sufficient. However, given the fact that especially in the Master programme the students are working next to their studies, the panel was wondering if the opening hours (Monday-Friday from 07.30 to 18.00 and Saturdays from 09.00-15.00) sufficiently take the needs of this student group into account. Therefore, the panel **recommends** conducting a student survey on opening hours of the library in order to make sure that students receive the access to the library they need.

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

4.5 Additional services

Career counselling and placement service

For all programmes:

The University of Lampung has a Career Development Center that provides information on job vacancies by collaborating with various companies and state-owned enterprises and facilitating access for alums to obtain jobs through a professional recruitment system. Students can take advantage of career counseling services through the Center for Career and Entrepreneurship Development (CCED) to improve student readiness for a career and plan for future jobs. CCED also provides an Assessment Center service supported by psychologists and services around psychological assessment and recruitment. Bachelor of Management PS students can also use CCED to plan the development of entrepreneurial interests and culture so that they can encourage and create entrepreneurs. In addition, PS Bachelor of Management students can participate in soft skills training provided by CCED to prepare students to adapt to the work environment. CCED also collaborates with companies and state-owned enterprises and regularly organizes job fairs, online job fairs, and campus recruitments to recruit alums who can work for these companies. The implementation of CCED activities are supported by staff and psychologists who have experience and are sufficient in quantity.

Alumni Activities

For all programmes:

The Alumni unit - [Inauguration of Family Management Alumni of the Faculty of Economics and Business](#) has a term of service for 5 (five) years, and the new management is usually elected after this period.

At each inauguration, the [KAFE](#) chairman is present to receive a list of KAFE members who are graduates from all programmes of the UNILA Faculty of Economics Study to continue to be able to devote time, energy, resources, and thoughts to the implementation of the Tri Dharma of higher education at the Faculty of Economics and Business, University of Lampung and contribute to development Indonesia. In addition, the Secretariat of the Alumni Family of the Faculty of Economics has prepared a room on the second floor of the [Entrepreneur Development Center \(EDC\) FEB Unila Building](#).

[The activities and roles of KAFE](#) include DIES NATALIS (traditionally the venue for several academic awards) holding various activities such as Healthy Walks, Social Service, and alums donations for Study Programs. Foster Children Scholarship. Assistance for Education and Working Capital Costs, MOU on Entrepreneurship, Donations for the Construction of the Tarbiyah Mosque.

The Alumni Family of the Faculty of Economics is expected to be a bridge between graduates and an introduction to the world of work so that they can positively contribute to the institution's development and its graduates.

Alumni activities are planned long-term, carried out regularly, and are actively used to assess and develop programmes. There are regular KAFE meetings every year or non-regular, depending on

needs. Regular meetings discuss long-term and short-term work plans and programs, realization, and evaluation of the previous year's schedule as the basis for further follow-up activities to achieve the vision and mission of KAFE. Sufficient resources (staff) are available for this purpose. KAFE organizations have a Chair and board members in their related fields. The replacement and evaluation of the management are carried out regularly every year.

Appraisal

Career counselling and placement services are offered to the students and graduates to promote their employability. The HEI provides sufficient resources.

An alumni organisation has been set up with the aim of developing an alumni network.

		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)

For all programmes:

The University of Lampung, as a Government Higher Education Institution, has a Work Plan and Budget of State Ministries/Agencies (RKA-KL) each year containing programmes and activities and a financing plan for each work unit. All Study Programmes at FEB are actively and autonomously involved in preparing activity plans and budgets.

The management, reporting, and accountability for the use of funds are based on the guidelines of laws and regulations that are carried out in an accountable manner, referring to the financial management regulations of the Public Service Agency, under the Decree of the Minister of Finance Number: 129/KMK.05/2009 and Rector Regulation's Number 009 the Year 2016.

There is flexibility in preparing budgeting and managing activity funds, especially for funds collected from cooperation funds and non-tax state revenues (PNBP) generated by institutions. Meanwhile, for payments from the state revenue and expenditure budget (APBN) and loans, foreign grants (PHLN) still use the services of the State Treasury Service Office (KPPN). Management administration is located in the Rectorate, which acts as the Budget User Authority. At the same time, planning, implementation, and reporting are carried out by each Study Program unit under the coordination of the faculty.

The preparation of activity plans and budgets is based on problem mapping, needs analysis, challenges, and opportunities contained in the strategic plan of each Study Programme at FEB UNILA. The strategic plan is reduced to an operational plan or annual work plan and implemented

through the Ministry/Institutional Work Plan and Budget (RKAK/L) document compiled by the study programme compiled by the Faculty.

They carried the planning process out using a bottom-up pattern through a Study Programme planning coordination meeting involving educators, employees, and student representatives (HMJ). The results of the meeting at the PS level are proposed and discussed in the planning coordination meeting at the faculty level. All Study Programme work units under FEB UNILA are asked to prepare a proposed activity plan through the proposed TOR (Term of Reference).

The TOR details the activity objectives, conformity with the University and Faculty Strategic Plan, Performance Indicators / Outputs, process and mechanism for proposed activities, schedule of activities, and financing proposals oriented to input cost standards (SBM) set by the Ministry of Finance.

Then at the faculty level, all these proposals are compiled and discussed through a planning coordination meeting led by the Dean. Next, the study results and discussion of the proposed plans that have been decided through the planning coordination meeting at the faculty level are offered to the University / Rectorate and discussed in the planning coordination meeting (RAKORCAN) at the university level. Finally, the results of the university-level planning coordination meeting are proposed to the Secretariat General of the Ministry of Research, Technology and Higher Education (Kemenristekdikti).

The proposal will be compiled by the Planning Bureau of the Secretariat General of the Ministry of Research, Technology and Higher Education and discussed with the Directorate General of Budget for approval and can be implemented in the following fiscal year after the issuance of the DIPA (Budget Implementation List).

Regarding fund management, FEB UNILA continues to increase capacity in educational, operational costs, education costs, community service, and investment in human resources. This can be seen in the table at the following link: <https://bit.ly/3uzOlig> <https://bit.ly/3uzOlig>

The operational costs of education have increased significantly in the last three years. It can be seen from the addition of allocation funds for lecturers, education staff, learning operations, indirect operations, and student affairs.

The average operational fund for education/student/year in the last three years is Rp. 40,000,000 – Rp. 46,752,000. Estimated student admissions each year, FEB UNILA accepts about 631 students, so the average operational fund is above Rp 40,000,000 - according to the National Standards of Higher Education (DIKTI standards). It positively impacts the operational implementation of education and student affairs for every student at FEB UNILA to support effective and comprehensive learning activities. In addition, this average is higher than the DIKTI standard reference of IDR 40,000,000 / student.

Appraisal:

The income related to the programmes ensures that each cohort of students starting within the accreditation period can complete the study programmes.

	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

Based on the Law of the Republic of Indonesia N12/2012, it is stated that universities are required to have an internal quality assurance system to ensure the quality of their institutions, and this law is supported by the regulation of the Minister of education and culture N50/2014 concerning the higher education quality assurance system (Octavianus et al., 2021)¹¹. At the same time, managing quality in Indonesian higher education is a difficult task due to different perspectives between stakeholders, traditional characteristics of institutions, and accreditation by the Indonesian Bureau of Higher Education Accreditation and international accreditation bodies which are perceived as tools to demonstrate a certain quality threshold and quality control's exercise¹² (Simangunsong, 2019).

5.1.1 Quality assurance and quality development with respect to contents, processes and outcomes

Quality assurance and development procedures at FEB UNILA have been implemented systematically and monitored on an ongoing basis and continue to be developed by taking into account the aspects of content, process, and output. Quality assurance at FEB UNILA follows the Internal Quality Assurance System (SPMI) mechanism in accordance with Government Regulation of the Republic of Indonesia Number 57 of 2021 - National Standard of Higher Education (SN-DIKTI), implemented consistently for all aspects of governance and governance, cooperation, management of students and human resources, finance and infrastructure, education and teaching, research and community service as well as the results of the evaluation of implementation and effectiveness internal quality assurance that is reported periodically to improve the quality of higher education.

FEB UNILA has established a quality assurance unit at the faculty level, namely the Faculty Quality Assurance Team (TJMF) (based on the Dean's Decree Number 2603/UN.26/1/KP/2021) and at the study programme level known as the Study Programme Quality Assurance Team (TPMPS) (according to the Dean's Decree Number: 2606/UN.26/1/KP/2021).

The Internal Quality Assurance System (SPMI) has the related SPMI documents, including quality policy, quality manual, National standard of higher education, quality standards, and quality documents, including forms.

1. Quality policy. The SPMI policy that applies at FEB UNILA is guided by the SPMI policy built at the University level, namely Institute for Learning Development and Quality Assurance (LP3M), with Code/No: Keb/SPMI/001 dated November 10, 2021.
2. The quality manual is a guide for the implementation of quality assurance. Quality manuals that exist at UNILA and are applied at FEB UNILA include (1) standard setting manual; (2) standard

¹¹ Octavianus, S., Triposa, R., Sari, D., Mononimbar, Y., & Parluhutan, T. (2021, May). The role of TQM approach in Indonesia higher education quality assurance. In Proceedings of the 1st International Conference on Law, Social Science, Economics, and Education, ICLSSEE 2021, March 6th 2021, Jakarta, Indonesia.

¹² Simangunsong, E. (2019). Factors determining the quality management of higher education: A case study at a business school in Indonesia. *Jurnal Cakrawala Pendidikan*, 38(2), 215-227.

implementation manual; (3) standard implementation evaluation manual; (4) standard implementation control manual; and (5) standard improvement manual.

3. The Internal Quality Assurance Standard at FEB UNILA refers to the National Standard of Higher Education (SN-Dikti) No. 3 of 2020, which consists of National Education, Research, and Community Service.

4. Quality documents (including quality forms).

5. UNILA's quality form as a guide for the implementation of tasks and documentation of the implementation of tasks/activities.

National Standards include standards of education, research and community services:

Table 23: National Standard of Higher Education (SN-Dikti)

National Standard of Education	National Standard of Research	National Standard of Community Service (PKM)
a. competency standards	a. result standard	a. PKM result standard;
b. graduate of;	b. study;	b. standard content pkm
c. learning content standards;	c. research content standards;	c. pkm process standard
d. learning process standards;	d. research process standards;	d. pkm assessment standard
e. grading standard	e. grading standard	e. pkm implementing standards
f. learning;	f. study;	f. standard of facilities and
g. standards of lecturers and education staff;	g. researcher standards;	g. PKM infrastructure;
h. standard of learning facilities and infrastructure;	h. standard of research facilities and infrastructure;	h. PKM management standards; and
i. learning management standards; and	i. research management standards; and	i. pkm. Funding and financing standards
j. financing standard	j. funding standards and research funding.	
k. learning.		

The Administration and Governance system has control over the Faculty and Study Programme Internal Quality Assurance Team. The administrative system and the relationship path between related administration parts are contained in the organisational structure and standard operational procedures (SOPs). To ensure that the administrative system and work relations between parts have been carried out properly, the Faculty and the study programmes always carry out [routine weekly and monthly meetings](#) to discuss the PDCA («Plan-Do-Check-Act») of Faculty, PDCA of Study Programme, and PDCA of Laboratory. The exact mechanism is also carried out at the university level. Implementing a quality management system at FEB UNILA by collaborating between quality standards at accreditation agencies and standards at ISO 9001: 2015 (SGS) carried out in a planned and continuously refined manner.

Evaluation of the results of the implementation of quality assurance is carried out by comparing the achievements of the implementation of quality standards with the standards that have been set. In addition, the LP3M Auditor and TPMPS carry out the internal audit under the coordination of the Faculty Quality Assurance Team (TJMF).

The results of the internal and external audit evaluations containing the findings of whether or not there are errors or irregularities are followed up in the Management Review Meeting (RTM). If there is a deviation or error, then at this stage, the management analyses the cause of the error or deviation and takes corrective action on the occurrence of errors or deviations from the standards that have been set.

In the management review meeting (RTM), a follow-up action will be decided in response to continuous quality improvement in achieving a quality culture at UNILA. The follow-up actions are done to improve the work of all programmes in the future, including FEB. The quality assurance system at FEB UNILA focuses on continuous improvement, engagement (commitment and involvement), innovation (innovation), and impact (value). This effort is carried out to develop the quality of service for education, research, and community service to create an organizational culture that continues to innovate and be valuable.

The quality assurance and development process at FEB UNILA includes the evaluation and analysis of the student workload (Semester Credit Units-SKS), the success rate of the learning process, and the work of graduates and the student population. Lecturers and students participate in planning and assessing quality assurance and development procedures. Each stakeholder in the learning process is responsible for quality assurance at FEB UNILA.

Besides lecturers, teaching staff, and students, graduates and representatives from the business world, the representatives of the quality assurance and development process are also involved in the review processes, in addition, in the regular ones. In order to control the implementation of quality assurance and development, Faculty Quality Assurance Team/TJMF, together with LP3M UNILA, ensures that the quality assurance process is carried out, reviewed, and evaluated by taking into account the quality and suitability of the original purpose, modified and adjusted if necessary, and documented. It is also in accordance with the rules of ISO 9001: 2015 that apply at FEB UNILA.

5.2 Instruments of quality assurance

Evaluation by students

Evaluations by students are carried out periodically in accordance with prescribed procedures. Students' involvement in the study programme quality's input is their evaluation of educational activities and administrative services organized by the study programme. Evaluation by students is carried out regularly through several mechanisms, where the key mechanisms are provided below.

The first mechanism:

The evaluation by students is carried out once a semester. This activity is carried out at the end of the lecture through the *siakadu* page (www.siakadu.unila.ac.id) by filling out the questionnaire that has been provided. Students are required to fill out the questionnaire to be able to see the final score on the *Siakadu* page. The results of filling out this questionnaire will be used as evaluation material for the learning process that occurs in one semester. The question items on the questionnaire include aspects of completeness and clarity of lecture contracts (materials, teaching

materials, references, the composition of grades, etc.), timeliness of lectures, suitability of material delivered with lecture contacts, and lecturer's ability to explain and lead class discussions. The data obtained were evaluated using a scale from not enough to excellent.

The second mechanism:

Students evaluate by filling out a Customer's Satisfaction Survey (SKP). This evaluation is carried out annually using a survey method conducted by LP3M UNILA. For the year 2020, the implementation of SKP is based on the Rector's Decree No. /UN26/PN.06/2020. Regarding the Determination of the Implementation Team for the Customer's Satisfaction Survey (SKP) for work units at UNILA 2020. The assessment method is carried out by preparing a questionnaire containing questions related to service that can be used as an indicator of customers' satisfaction, including customer data, services, and office environment in the form of preferred answers to make it easier for the customer to provide assessments and additional comments or suggestion to improve service. The UNILA Customer's Satisfaction Survey measurement activity uses indicators of public satisfaction as users of this service using a quantitative approach that starts from a concept and a deductive way of thinking.

Furthermore, the students are involved in the curriculum revision process by suggesting teaching activities, Curricula, and Materials.

The input from the student evaluation is used as the basis for making the action plan and continuous improvement. The evaluation result is discussed between the Dean and the head of the study programme at the monthly management meetings. The established action plan aims to maintain and improve internal quality assurance and management standards to strengthen the administrative and governance system further to run the organization. Overall the result of the survey shows good performance for all study programmes. In addition, the "Money and Audit" report of the study programmes was disseminated to stakeholders through a workshop on internal audit results.

Evaluation by faculty

The evaluation carried out by the faculty is based on the internal audit implementation procedures contained in the Standard Operating Procedure (SOP). In addition, the faculty evaluates work units and study programmes at FEB UNILA, which TJMF and TPMPS carry out in coordination with LP3M and external parties, namely ISO 9001:2015.

Moreover, each study programme requests the lecturers to evaluate and give feedback on the semester course plan and syllabus to adapt to the changes in the fields of environment and technology. Also, each study programme evaluates and gives feedback to both the Curriculum Structure and Intended Learning Objectives as the newly redesigned curriculum. It takes place at least every four years following the strategic plan of the schools' changes due to the dynamic changes of environment and technology adoption.

At the university level, LP3M conducts a Customer's Satisfaction Survey (SKP) that was carried out based on a participatory approach from all respondents to obtain feedback on the services provided by faculties and work units. The data obtained were evaluated using a Likert scale calculation

formula following the procedure determined by the PANRB Ministerial Regulation No. 25 of 2004 concerning the community satisfaction survey. The data collected in this 2021 Customers' Satisfaction Survey includes primary and secondary data. The results of the 2020 SKP of the Faculty of Economics and Business (IKP = 81.38 with Quality Letter A with GAP = 7.88) are quite far from the average UNILA GAP value, which shows that FEB UNILA has a good level of customer service satisfaction approaching the index value of customer's expectations.

The faculty regularly holds monthly meetings attended by heads of departments, study programmes, administrative coordinators, academic sub-coordinators, general and finance sub-coordinators, and student affairs sub-coordinators. This monthly meeting is a mechanism carried out by the faculty to monitor and evaluate the performance of each unit and study programme at FEB UNILA. In addition, evaluations are carried out by the quality assurance team at the faculty and study programme levels. Evaluation is carried out in the form of an internal audit by checking the achievement of quality targets and evaluating teaching, research, and community service activities, as well as activities in each work unit. Also, the evaluation done by faculty highlights the problem of lecturer workload. Lecturer workload can be assessed in Lecturer Workload Report (BKD) and evaluated once a semester.

Faculty also has an external audit function derived from the ISO 9001: 2015 certification body that has conducted periodic audits for systematic improvement of education quality and has internal auditors by TJMF and the Institute for Learning Development and Quality Assurance (LP3M).

External evaluation by alumni, employers and third parties

External parties carry out external evaluation through curriculum revision and by filling out a Customer's Satisfaction Survey (SKP). Through this procedure, the study programme gets feedback from alums, partners, and employers. Also, the input can be given through judicial activities held by the faculty at each graduation ceremony and could be collected through tracer study.

Follow-up from external party input can be seen in the 2020 curriculum revision. All study programmes at FEB UNILA revised the curriculum in 2020. This revision was attended by internal and external parties to provide input and suggestions about the curriculum at FEB UNILA by conducting Focus Group Discussions (FGD). External parties involved in curriculum revision are alums, industry, and universities. The involvement of external parties in curriculum revision is a control mechanism for improving the quality of learning in accordance with the times. The results of the input from external parties can be seen in the addition of courses, the implementation of Case-Based Learning and Project Based Learning as learning methods, and the formation of a curriculum that focuses on exploring research ideas, especially on M.Acc and MM.

5.3 Programme documentation

Regarding learning implementation documentation, lecturers and students can use Learning Management Systems such as <https://vclass.unila.ac.id> and the Unila Siakad Academic Information System, which has been integrated with each SSO account (Single Sign On platform owned by the University of Lampung, which can be used to make it easier to access various information system

services).

In addition, explanations regarding programme descriptions, the latest news, and information on study programmes can be seen on the respective websites of the programmes. All websites in each study programme provide updated digital forms and are easily accessible to students, such as academic forms, academic calendars, curriculum, academic regulations, and other academic requirements.

In addition to using the SSO platform, traditional documentation continues to be developed, both printed and online. The faculty also provides academic and student service centers such as other supporting administrative requirements documents. These documents are always updated whenever needed. In addition, students and interested parties can easily access the information they need by accessing faculty or university websites such as catalogs and student guides.

The programmes document the contents of the study programme, curriculum, and exam regulations in printed (guidebook) or digital forms such as catalogs, student guides, and faculty/university websites. These documents are always updated whenever needed. Students and interested parties can easily access the information they need by accessing the faculty/university website, such as catalogs and student guides. The study programme link can be seen on the following website <http://manajemen.feb.unila.ac.id/>

Activities that take place during the academic year are regularly informed on the university's website (<https://www.unila.ac.id/en>), the faculty's website (<http://feb.unila.ac.id>), and also the study programme website. In addition, information related to academic activities can be viewed through academic guidelines/regulations, which contain detailed information on academic activities such as implementing education and other important information.

Appraisal:

The quality assurance and development procedure take 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. UNILA has set up a quality assurance and development procedure, which systematically and continuously monitors and develops the quality of the programmes with respect to its contents, processes, and outcomes. Responsibilities are also clearly attributed.

However, the assessment of students' actual workload is not systematically analysed and evaluated. A question whether at the moment the workload of the whole course is above or beneath the estimated workload (including teaching time, self-study time, and examination) is not part in the students' course evaluation forms. Thus, it is difficult to track and evaluate the actual workload of the students. In addition, the panel learned during the interviews that the surveys are not conducted anonymously.

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

The University

- e. 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 taking of appropriate measures;
- f. conducts the student surveys anonymously.

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

In terms of the programme description, UNILA suitably documents and publishes them on digital on several platforms to provide students and lecturers with all relevant and required information online.

To inform about the activities during the academic year, UNILA regularly publishes updated news and information about the study programme on its websites.

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

Quality profile

HEI: University of Lampung

Bachelor / Master programme:

1. Bachelor of Accounting
2. Master of Accounting
3. Bachelor of Management
4. Master of Management
5. Bachelor of Development Economics

		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		
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		
2	Admission					
2.1*	Admission requirements (Asterisk Criterion)			X		
2.2	Counselling for prospective students			X		
2.3*	Selection procedure (if relevant)			X		
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					X
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			X		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			X		
3	Contents, structure and didactical concept					
3.1	Contents					
3.1.1*	Logic and conceptual coherence (Asterisk Criterion)			X		
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3*	Integration of theory and practice (Asterisk Criterion)		X (BA)	X (MA)		
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.
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					
3.3.4	Lecturing tutors		X (BA)	X (MA)		
3.4	Internationality					
3.4.1*	International contents and intercultural aspects (Asterisk Criterion)			X		
3.4.2	Internationality of the student body			X (BA)	X (MA)	
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		
4.2.2	Process organisation and administrative support for students and faculty			X		

		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					
4.4.1*	Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)			X		
4.4.2*	Access to literature (Asterisk Criterion)			X		
4.5	Additional services					
4.5.1	Career counselling and placement service			X		
4.5.2	Alumni Activities			X		
4.6*	Financing of the study programme (Asterisk Criterion)			X		
5	Quality assurance and documentation					
5.1*	Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)				condition	
5.2	Instruments of quality assurance					
5.2.1	Evaluation by students			X		
5.2.2	Evaluation by faculty			X		
5.2.3	External evaluation by alumni, employers and third parties			X		
5.3	Programme documentation					
5.3.1*	Programme description (Asterisk Criterion)			X		
5.3.2	Information on activities during the academic year			X		