

Decision of the FIBAA Accreditation and Certification Committee



13th Meeting on March 6, 2024

PROGRAMME ACCREDITATION

Project Number:	22/106 Cluster 2
Higher Education Institution:	Universitas Padjadjaran
Location:	Indonesia
Study programme:	Doctor of Accounting (Dr.)
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 programme is accredited.

Period of Accreditation: March 6, 2024 until March 5, 2029.

The FIBAA Quality Seal is awarded.



Assessment Report

Higher Education Institution (HEI):

Universitas Padjadjaran, Indonesia

Doctoral programme:

Doctor of Accounting

Qualification awarded on completion:

Doctor of Accounting (Dr.)

General Information on the Study Programme

Brief description of the study programme:

The Doctor of Accounting is a 3–4-year programme that aims to educate Doctoral students to master in academic and professional qualifications to participate in professional associations, industry and government as well as conducting research in Accounting that contributes to the body of knowledge and industry practice.

Type of study programme:

PhD programme

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

3-4 years (6-8 semester), 42 sks credits / 70 ECTS credits

Mode of study:

full-time

Didactic approach:

study programme with obligatory class attendance

Double/Joint Degree programme:

no

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

20 students per year

Programme cycle starts in:

February and August

Initial start of the programme:

2013

Type of accreditation:

initial accreditation

Accreditation in one cluster (cluster 2) with: Bachelor of Accounting (S.Ak.) and Master of Accounting (M.Ak.)

Procedure

A contract for the initial accreditation of the Doctor of Accounting (Dr.) was made between FIBAA and Universitas Padjadjaran on September 13, 2022. On April 10, 2023, the HEI submitted a self-evaluation report, which included a detailed description of the programme and further documents in order to prove that the criteria for programme accreditation are met.

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

Prof. Dr. Sukirno DS

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

Milan Nicholas Grammerstorf

RWTH Business School Aachen
University of Bielefeld
Student Business Administration (B.A.) and Law (State Examination)

Prof. Dr. Anke Muessig

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

Prof. Dr. Marcus Oehrich

University of Applied Sciences Bad Homburg, Germany
Professor of Finance, Accounting and Taxation
(Business Administration, Financing, Accounting, Taxes, General Management, Business Law)

Cyme Shabanaj

Becas GmbH & Co. KG, Bremen, Germany
Head of Taxes, Tax Advisor
(Accounting, Tax Law, International Tax Law)

FIBAA project manager:
Friderike Uphoff

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an online conference. The online conference took place on September 26, 27 and 28, 2023 via the video conferencing tool *Zoom*. The same cluster included an appraisal of the Bachelor of Accounting (S.Ak.) and Master of Accounting (M.Ak.). At the end of the online conference, the panel has given a short feedback on its first impressions to representatives of the HEI.

¹ The panel is presented in alphabetical order.

The assessment report based on this was delivered to the HEI for comment on January 26, 2024. The statement on the report was given up on February 9, 2024. It has been taken into account in the report at hand.

Summary

The Doctor of Accounting offered by Universitas Padjadjaran fulfils the FIBAA quality requirements for Doctoral programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on March 6, 2024 and finishing on March 5, 2029. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure and in accordance with the Bologna Declaration.

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

- reflecting on the strategy on how to support Doctoral students to achieve an international research career (see chapter 1.3),
- investigating the bottom needs in terms of data access in order to be able to perform high quality research that is internationally recognised (see chapter 4.4).

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

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

- Examination (see chapter 3.3),
- Internationality of faculty (see chapter 4.1),
- Internal cooperation within the faculty (see chapter 4.1),
- Management support (see chapter 4.3),
- Quality of classrooms and working places (see chapter 4.4).

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

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Information

Information on the Institution

Universitas Padjadjaran (Unpad), established on September 11, 1957 is located in Bandung, West Java, Indonesia. It is one of 15 universities with the status of state university as a legal entity (PTNBH, see PP 80/2014). Unpad has achieved level "A" accreditation status from the National Accreditation Body for Higher Education (BAN-PT).²

According to the University, Unpad is ranked with following results³:

1. The Times Higher Education (THE) Impact Ranking 2022: Unpad is ranked 101–200 in the world and fourth nationally.
2. The QS World University Rankings 2023: Unpad is ranked 751–800 in the world and seventh nationally. In 2022, Unpad was ranked 801–1,000 in the world, 192 in Asia, and seventh nationally.

Unpad has a vision of "becoming a reputable global university and of impacting society." In order to achieve this vision, Unpad establishes its mission as follows:

1. achieving academic excellence and obtaining national and international recognition;
2. increasing the relevance and innovation of education, research, and community service;
3. developing organisational autonomy by capitalising on internal resources and strategic partnerships;
4. increasing its contribution to solving problems so that the University has an impact on the welfare of the people of West Java and Indonesia;
5. developing leadership, based on a culture of collective, professional integrity to ensure the University's sustainability management.

Unpad set the strategic plan for 2020–2024 that focuses on developing the quality and competence of human resources, academic excellence with international standards, the common goals (CGs) of West Java Province and Indonesia and global recognition. It serves as the foundation for Unpad's future planning and orientations.

Unpad has 16 faculties, there are around 68,000 students enrolled at Universitas Padjadjaran in 190 programmes, ranging from the vocational, undergraduate and postgraduate programmes. The latter includes specialist, professional, Master and Doctoral programmes. This number also represents approximately 70 active international students. So far, Universitas Padjadjaran has more than 200,000 graduates that went into academic and professional careers.

Furthermore, the University has 2,062 faculty staff, 1,155 lecturer with PhD degree and 244 full professors.

On September 11, 1957, the Universitas Padjadjaran established the Faculty of Economics. On August 26, 2011, the Universitas Padjadjaran was assigned a name change from the Faculty of Economics to the Faculty of Economics and Business (FEB) to position the faculty as a national

² see: BAN-PT-Decree Number 408/SK/BANPT/Akred/PT/XII/2018; see BAN-PT 408/2018

³ see: self-evaluation report, p. 7

and international institution in the field of management science and business that is relevant to the efforts of the Universitas Padjadjaran towards becoming a world-class University.

FEB Unpad has includes the following institutions and facilities:

- three departments: the Department of Accounting, the Department of Economics and the Department of Business and Management;
- 19 study programmes: three Doctoral programmes, five Bachelor programmes, four 4-year Diploma programmes, one Professional programme and six Master programmes;
- four campuses;
- five research centres.

Moreover, FEB includes the following stakeholders:

- 22 professors;
- 144 full-time faculty members, lecturers and researchers;
- 4,423 students;
- 128 staffs;
- more than 40+ foreign partners from 17 countries.

FEB Unpad received the following accreditations and achievements⁴:

- Quacquarelli Symonds World University Rankings (QS WUR) for two subjects in 2022: #451 – 500 for Economics and Econometrics #451 – 500 for Social Sciences and Management
- 14 study programmes have been accredited by ABEST 21 (the Alliance on Business Education and Scholarship for Tomorrow, a 21st century organisation) since 2020.
- Member of AAPBS (Association of Asia-Pacific Business Schools) since 2020.

Since December 2021, FEB Unpad has been designated as one of the government agencies with an Integrity Zone (Zona Integritas, or ZI). It is a title given to government agencies whose leaders and staff are committed to realising a corruption-free zone (WBK) through bureaucratic reform, especially in terms of preventing corruption and improving the quality of public services.

Further development of the programme, statistical data and evaluation results

The Doctoral of Accounting study programme (DAcc) at FEB Unpad was established at Universitas Padjadjaran in 2013. DAcc is one of the Doctoral programmes in the Faculty of Economics and Business UNPAD which organises Doctoral education to produce graduates who understand the concepts of scientific philosophy and knowledge of accounting.

The DAcc has a student capacity of 20 in 2021, with the number of new students enrolled reaching 17, an increase compared to the previous year.

⁴ see: self-evaluation report p.6

Table 1: Statistical data Doctor of Accounting

		2021	2020	2019
# Study Places offered by HEI		20	10	10
# Applicants	∑	21	37	29
Application rate		105,0%	370,0%	290,0%
# First-Year Students (accepted applicants)	∑	17	30	10
	f	10	9	2
	m	7	21	8
Rate of female students		0,59	0,30	0,20
# Foreign Students	∑	1		1
	f	0		0
	m	1		1
Rate of foreign students		0,06	0,00	0,10
Percentage of occupied study places		85,00%	300,00%	100,00%
# Graduates	∑	24	12	13
	f	12	4	3
	m	12	8	10
Success rate (students who finished their studies)		93,75%	90,32%	80,00%
Dropout rate (students who dropped their studies)		6,25%	9,68%	10,00%
Average duration of study		4,7	3,7	3,9
Average grade of final degree		3,8	3,92	3,84

Appraisal:

The number of applications exceed the number of study places offered showing the high requirements and entry restrictions to ensure successful graduation of the Doctoral students. The number of study places has also been increased from 10 to 20 places in 2021. The percentage of female students in 2021 is 58.8 %, higher than in 2020. Graduate student success rates fell by around 17 % in 2021 compared to 2020. The average study period in 2021 is 4.7 years and the average grade of the final degree has decreased from 3.84 in 2019 to 3.80 in 2021.

Description and Appraisals in Detail

1. Goals and Strategy

1.1 Objectives of the Doctoral Programme

Recognising the continuous changes in the environment and national and global economic conditions, DAcc was established to respond to the challenges of these changes by producing excellent researchers in the field of accounting who can contribute to the development of accounting knowledge. Following the vision set by the study programme, the education carried out in the DAcc programme has mainstreamed research in implementing its educational activities. The expected profile of graduates from the DAcc is lecturers or academics. However, currently, the tendency for Doctoral education is also needed in the applied fields of economics and business so that the graduate profiles of the DAcc programme can also be leaders in national or international organisations, which is indeed a synergy of various aspects of accounting, management and business in leading a company or organisation.

The vision of the programme is as follows:

"Become a superior Doctoral study programme in accounting in Indonesia in research transformation in 2025, the development and recognition of human capital trusted by the community, nationally and internationally."

The missions of the programme are as follows:

1. Develop accounting disciplines through teaching and research at Doctoral level,
2. strengthening the academic and professional role of lecturers in the Doctoral study programme in accounting, on campus and in industry,
3. sharpen the strategic network of the Doctoral study programme in accounting with domestic and foreign parties.

The education framework in the Doctoral programme is based on the Indonesian National Qualifications Framework (KKNi - level 9). The objectives of the Doctoral of Accounting programme include:

1. mastering students in academic and professional qualifications to participate in professional associations, industry and government.
2. implementing a curriculum that adopts the best practices of accounting practice and theory based on professional ethics and current issues in accounting.
3. implementing research learning and case-based learning methods.
4. resulting research in accounting that contributes to the body of knowledge and industry practice. Strengthening cooperation networks with industry, government agencies and professional associations in Indonesia and the world.

Thus, the profile of graduates of the DAcc is expected to be able to occupy positions as follows:

1. Academics: individuals who pursue the profession as lecturers in universities having the ability and excellence both in mastering theoretical aspects and implementing research in the field of accounting.

2. Researcher: individuals engaged in research who are able to use various scientific methods both quantitative and qualitative to solve problems of social phenomena in the field of accounting and non-accounting accompanied by the ability to develop and confirm theories.
3. Practitioners: professionals who are able to contribute to the determination of policies and standards and their implementation in creating value for the sustainability of an entity and the fulfilment of stake holder interest services.

Appraisal:

The Doctoral programme corresponds to the goals of the European and national qualification framework. The Doctoral programme and the pursued qualification and competency goals are matched with each other.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.	STRATEGY AND OBJECTIVES					
1.1	Objectives of the Doctoral Programme			X		

1.2 Positioning of the Doctoral Programme in the education market

DAcc has a uniqueness in conducting the three missions of higher education compared to other Doctoral programmes in Accounting in Indonesia. One of the advantages is offering courses in writing articles and scientific publications with the output of publication of articles / scientific papers published in reputable international journals. Academic capability courses that are oriented towards the ability to carry out coaching and creation of business incubators for MSMEs, internships in national and international companies (internships), training and instructors in professional courses related to business processes, public sector, taxation, auditing, systems and information technology through webinars and offline.⁵

DAcc education process emphasises on research-based education, so students can determine the final project of scientific work in the form of a dissertation according to their interests and talents covering the fields of financial accounting, management accounting, auditing, information systems and technology, tax accounting, behavioural accounting, environmental and social management accounting, sharia accounting, public sector accounting (government). The DAcc programme has a qualification of teaching staff and that is competent in their fields of expertise and is recognised both at national and international level through the publication of scientific and professional works in the form of reputable international journal publications, communication networks with national and international educational institutions as well as obtaining grants both in the fields of education, research and service.

⁵ see: self-evaluation report p.9

Based on data obtained from the Sinta journal related to the comparison and equality of accounting Doctoral programmes held in Indonesia, the DAcc obtained market recognition education ranks fourth of ten study programmes.⁶

In the implementation of dissertation guidance, DAcc in addition to having internal supervisors, also has promoters and examiners from external parties (Educational and non-educational institutions) who are recognised both nationally and internationally. The external parties include BPK (Indonesia Audit supreme institution), BPKP (Indonesia's National Government Internal Auditor), State Owned Enterprises (SOEs), UITM (Universiti Teknologi MARA), Copenhagen Business School (Denmark). This is especially relevant regarding the research focus of the Doctoral programme.

DAcc has so far established collaborations, both in the fields of Education, Research and service with Rutgers Business School (RBS) New Jersey, USA and Copenhagen Business School (CBS), Denmark in addition to cooperation with national universities and BUMN (PT. PLN. PT. BNI, PT. Pertamina, PT. Pupuk Kujang, PT. Jasindo and PT. Pupuk Indonesia), also with the Ministry of Education and Culture, state institutions (BPK, BPKP).The collaboration is done to ensure that the achievements of the DAcc have the ability to get recognition both nationally and internationally for the qualifications and implementation of knowledge and professional competencies. Therefore, the potential of prospective students who will take part in the Doctoral of Accounting programme has educational variability (multi-disciplinary) is a strength to be fostered and synergised and directed towards the realisation of the objectives.

Appraisal:

The Doctoral programme is positioned convincingly in the postgraduate education market due to the described profile and the pursued qualification and competency goals.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.	STRATEGY AND OBJECTIVES					
1.2	Positioning of the Doctoral Programme in the educational market			X		

1.3 Positioning of the Doctoral Programmes in the Job Market for Graduates

Participants who study in the DAcc have a background as academics, industry practice professional and government employees. In general, the participants already have an established job but take part in further education to be able to better understand, master and be able to implement relevant science and technology developments in their fields. Therefore, the DAcc is obliged to be able to fulfil and realise the objectives of the DAcc through reshaping future leadership. Thus, the profile of graduates of the DAcc is expected to be able to occupy positions as academics, researchers and practitioners.

⁶ see: self-evaluation report p.9

In the research fields

Since the majority of the participants of DAcc come from academics and industry practice professional, the research conducted is balance between theory (body of knowledge development) and solution of real problem in the business practice. Furthermore, DAcc has policy that Doctoral candidate must publish research outputs in reputable international journals (Scopus and Web of Science index). That policy enables research outputs conducted by Doctoral candidates reaching exposure to international audience.

The fact shows that alumni of DAcc programme have successfully conducted research in various fields and published in Scopus indexed international journals including Q1 (5 students), Q2 (7 students) and Q3 (3 students). In addition, there are also alumni who have participated in international conferences and received best papers.

Individuals who conduct research using both quantitative and qualitative scientific methods are expected to be able to solve problems in the field of accounting and non-accounting as well as the development of theories and technologies that are beneficial to social and professional life. This is possible considering the support of a curriculum designed to meet the objectives of research-based learning outcomes. Some of the courses offered and required to be followed basically provide guidance to make it easier for participants of the DAcc to carry out and produce scientific papers in the form of article outputs that must be published in reputable international journals and dissertations which are final project requirements. Research methodology courses and scientific article and publication writing (PAPI) courses fostered by lecturers who have international qualification certification and are experienced and have international networks are strengths that are owned to meet professional qualifications in the fields of science and research.

Graduates of the DAcc have the knowledge and ability to conduct research in various accounting-based disciplines both in the financial sector, cost management, auditing, information systems and technology, public sector, taxes and sharia. This research is carried out to further examine social phenomena associated with the pillars of the underlying theory to confirm and find alternative solutions related to problems triggered in various economic and non-economic events and have implications for the welfare of mankind globally.

Outside the research fields

Graduates of the DAcc programme have an average career as lecturers/academics and after graduation, alumni are appointed as managing officials at their respective campuses. There are also alumni who are appointed as high-level leaders of the state, or leaders of regional or national and international organisations. There are even alumni who work and develop careers at the Big Four (international) accounting firms. In general, after graduating from DAcc, it increases the chance to have a better position in their professional work, both private and governmental sectors.

Some alumni who after graduation received promotions, such as becoming coordinator of the Accounting Professional Education (PPAK) study programme at the Faculty of Economics, Sriwijaya University or as chairman of Audit Board of Indonesia (BPK).

Appraisal:

The Doctoral programme with special focus on professional qualification for science and research is positioned convincingly due to the described profile and the pursued focus of research. Graduates of the programme become lecturers and researchers at Unpad and other universities. However, the panel **recommends** reflecting on the strategy on how to support Doctoral students to achieve an international research career.

Moreover, the Doctoral programme is also strongly positioned outside the science and research field by taking into account the professional qualification for employment due to the described profile and the pursued focus of research. Many students are already employed by (international) accounting firms and receive a promotion after graduation.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.3	Positioning of the Doctoral Programme in the Job Market for Graduates					
1.3.1	in the research fields			X		
1.3.2	outside the research fields			X		

1.4 Positioning of the Doctoral Programmes in the Strategic Concept of the Higher Education Institution

For Unpad as for any higher education institution, it is strategic to have Doctoral programmes since its graduates will have significant influence in the decision-making process at national level and will, in return, give the programme a good reputation. Doctoral programmes place the highest position. Furthermore, it is important for Unpad to offer the Doctoral programme to educate future lecturers for themselves.

Moreover, the Doctoral programme is part of the Faculty of Economics and Business (FEB) that is at the forefront of the internationalisation strategy of Unpad. Unpad aims to become a world-renowned university that contributes to society. The fourteen study programmes are positioned to support Unpad in achieving its aim in several ways: (1) collaborating and networking with various HEIs around the world; (2) accredited by international institution within Asia (ABEST21) and broaden to European continent; (3) serving the community by conducting high-quality research and impactful community services programmes and (4) producing high-quality graduate accountants.

Therefore, students and lecturers of the DAcc are encouraged to widen the international network in the field of Accounting.

Appraisal:

The goal-oriented integration of the programme in the strategic concept of the higher education institution is described and presented in a comprehensive manner. This especially refers to the ambition of Unpad to further internationalise the University. The Faculty of Economics and Business, which includes the Doctor of Accounting, is highly included in the internationalisation process of the University.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.4	The Positioning of the Doctoral Programme in the Strategic Concept of the Higher Education Institution			X		

1.5 Gender Equality and Equal Opportunities

The implementation of Tri dharma in Higher Education is established in the Academic Ethics Guidelines, which have been confirmed by Rector's Decree number 3169 / UN6. CTR/2012 (see Academic Ethics in the Management and Implementation of the Tri dharma of Higher Education at Padjadjaran University). It governs the notion of equality in the delivery of education and teaching without regard to religion, ethnicity, race, class, gender or social position. Gender equality in DAcc has changed over the last three years. From 2019 to 2021, the percentage of female students in DAcc has increased from 20 % to 58.8 %. This is also promoted with regard to teaching staff that are provided with day care facilities.

What is more, Unpad is oriented toward the Sustainable Development Goals (SDGs). The University implemented a policy for students with disabilities to ensure equality and non-discrimination, as well as additional support. The University also invested in facilities for students with special needs (such as ramps for wheelchairs, busses and elevators). Moreover, the University strives to become an Eco-friendly campus, currently is has the position 92 in the UI Green metric system.

Appraisal:

The higher education institution fulfils its tasks in this Doctoral programme by promoting gender equality and the enforcement of general prohibitions on discrimination. Female students and lecturers are particularly assisted. The panel encourages the University to continue with the good work.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.5	Gender Equality and Equal Opportunities			X		

2. Admission

In Doctoral programmes, the recruitment of a new student is done through the Padjadjaran University Entrance Test (SMUP), which is independently done by the University. According to the Chancellor's Decree Number 200/UN6.RKT/Kep/Hk/2022 SMUP, there is only one admission path for all Unpad Doctoral programmes, including the Doctoral programmes at the Faculty of Economics and Business (FEB):

Universitas Padjadjaran Entrance Test - Postgraduate (SMUP) - Postgraduate⁷ All submission procedures, similar to SMUP for undergraduate programs, are completed online via the SMUP website. This graduate program in economics is available to all undergraduate graduates from any scientific subject (multi-entry admission).

The requirements for prospective students in this programme are as follows:

1. Indonesian citizen or foreigner with permit,
2. Graduates of Master programme accredited by BAN-PT,
3. Certificate of passing the Academic Ability Test (TKA) with a minimum score of 500,
4. A valid Unpad English Language Test (TKBI) certificate with a minimum score of 500, or equivalent results in other English proficiency tests,
5. Published in reputable international scientific journals (first quartile) according to SJR: Scientific Journal Rankings – SCImago as first author – are not required to present, or upload, TPA and TKBI scores when applying;
6. A letter of acceptance from a potential supervisor,
7. Have two Letters of Recommendation,
8. Have a Statement of Purpose.

The students of the Doctoral programme may come from all fields. Those with non-economics background are required to take matriculation courses before they start the programme. These matriculation courses consist of Macroeconomics, Microeconomics, Mathematics for Economics, and Statistics. They are given before the first semester begins. For the students whose background in economics are given the choice to take the matriculation courses for refreshment.

The Rector of Unpad, assisted by the head of the study programme, take the final decision on the programme's admission through the Dean of the faculty.

During the process, a University helpline operates to inform potential students enrolled in the programme. It may be used by students to:

1. clarify general questions,
2. acquire information for TKA and TKBI registration,
3. obtain essential references, such as for career-related difficulties, and
4. other inquiries.

This service is available via phone or email during business hours. Questions concerning SMUP should be sent to the helpdesk menu⁸ or the faculty website⁹.

⁷ see: <http://smup.unpad.ac.id/> (last access October 6, 2023)

⁸ see: <https://smup.unpad.ac.id/> (last access October 6, 2023)

⁹ see: <https://feb.unpad.ac.id/home-2/> (last access October 6, 2023)

Selection procedure

The only entrance to the Padjadjaran University Doctoral is the Padjadjaran University Entrance Test (SMUP). The procedure for selecting students is as follows:

1. Applicants submit their information and all prerequisites to the website and select the programme to which they want to apply. They have to submit two main requirements:
 - a. TKA and TKBI certificates result;
 - b. A willingness statement from their potential promoters. Before this is supplied, potential promoters and students must discuss online about: (i) the topic of study; (ii) financing to support research; (iii) past experience; and (iv) other topics using the promoter's own account. The promoter might create a statement of willingness based on the dialogue.
2. The Unpad selection committee analyses candidate prerequisites and delivers a list of suitable prospective students for each study programme.
3. The study programme's director prepares an interview session in which each qualified applicant is interviewed by his or her potential advocate and one other interviewer with research experience.
4. The results are forwarded to the Unpad selection committee by the director of the study programme using an online system called SIAT PADI¹⁰, and the Dean of FEB will validate the results via the account in the same system.
5. The final results are validated and recognised as the basis for providing a letter of admission and notifying the applicant of the decision by the Unpad academic office.

Transparency of admission decisions

FEB Unpad provides information on the selection procedure for prospective students through SMUP Unpad's website and additional documents in the form of brochures. Additionally, Kantor SMUP of Universitas Padjadjaran oversees the selection and registration is completed online. On the SMUP website, prospective students should complete the online forms and provide all necessary files. The admission test is an interview, the selection process's outcomes are made public on the SMUP website.

After the application procedure, the Rector's meeting at University level (according to Rector degree) to decide whether to admit the applicant. Through their account on the SMUP website, the applicant could check the status of their application. In order to ensure applicant transparency, the test answer sheet is maintained for a maximum of one year and is retrievable upon request. The SMUP publishes a Need Assessment Report for internal use as a record of the admissions process and conclusion, which is communicated to the faculty each year. The report contains information on the decision-making process in relation to the registration procedure outcomes.

Appraisal:

The admission conditions and procedures are defined and transparent.

The selection procedure satisfies the legal requirements.

The decision on admission is based on transparent criteria and it is clearly communicated; rejections are reasoned. The responsibilities are clearly regulated.

¹⁰ see: <https://siat.unpad.ac.id/padi/index.php/login> (last access October 6, 2023)

Quality Ratings

		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
2.	ADMISSION					
2.1	Admission conditions and procedures			X		
2.2	Selection Procedure			X		
2.3	Transparency of the Decision on Admission			X		

3. Implementation

3.1 Structure

Projected study time	3-4 years (6-8 semesters)
Number of Credit Points (CP)	42 sks credits / 70 ECTS credits
Workload per CP	Each credit point consists of the following activities per week for 16 weeks/semester 1) 50 minutes of classroom meeting 2) 60 minutes of structured assignment 3) 60 minutes of self-learning (170 minutes x 14)/60 = 40 hours
Number of courses	5 courses of Doctoral Qualification; 4 courses for Dissertation; and 1 course for publication
Number of contact hours	(42 x 50 minutes x 14)/60 = 490 hours

The DAcc curriculum is developed through workshop meetings with stakeholders both internally, namely academics in the field of accounting that are relevant, as well as external circles, especially prospective graduate users, so that the curriculum is expected to match the needs in the field. Curriculum development workshops are held periodically, attended by prospective users, as well as course coaches, most of whom are also administrators of the professional association of accountants (IAI). In addition to compulsory courses with credit point weights, the curriculum also consists of elective activities, such as activities for matriculation subjects, PhD colloquium, PhD regular seminars, research assistance with research grants, publication in media including newspapers and magazines. The learning flow of DAcc is divided into three clusters.

1. The first cluster has the outcome of basic research skills. To achieve these outcomes, students are given courses in Philosophy of Science, Accounting Research Methodology, Article Writing and Scientific Publications, and Accounting Science Seminars. The total credits for all courses in this first cluster are 10 sks credits.
2. The second cluster has the outcome of dissemination skills and the development of knowledge and proposals. To achieve this outcome, students are given Academic Capability courses and Research Proposal Seminars (SUR). The total credits for all courses in this first cluster are 7 sks credits.
3. The third cluster has a dissertation manuscript outcome, a closed session, submitting articles to reputable international journals of at least Q3 and an open trial. The total credits for all courses in this first cluster are 25 sks credits.

Doctoral degree regulations

The following regulations are the basics of the Doctoral programme:

- Presidential Decree Number 08/2012 and Decree of the Minister of Education and Culture Number 03/2020: the Doctoral degree curriculum must be related to the 9th level of KKNI, namely equipping students with the appropriate knowledge, skills, and attitudes for prospective doctoral candidates.

They need to:

- (1) consider the social impact of their Faculty of Economics and Business University Padjadjaran studies,
 - (2) systematically manage its research process, and
 - (3) publish the results of his studies in reputable national and international journals.
- Academic guidance of Doctoral programmes in 2020/2021 and 2021/2022, which provide technical information¹¹.

Status of the doctoral students

All students qualified for the Doctoral programme must enrol as full-time students. They must be recognised by the Ministry of Education and Culture, as can be seen in PDDIKTI¹². At the University, their academic history data is stored in the data portal of the Integrated Academic Information System (SIAT) Unpad.

Course description

Students are expected to take the Doctoral qualification competency courses (minimum 12 sks credits), which consist of five courses:

1. Research Methodology in Accounting (3 sks credits)
2. Philosophy of Accounting (2 sks credits)
3. Current Issues in Accounting (3 sks credits)
4. Scientific Writing and Publications (2 sks credits)
5. Academic Capabilities (2 sks credits)

In those courses, students are required to take courses and take midterm and end-of-semester exams. The purpose of those courses is to improve students' ability to write dissertations and scientific articles that will be published in international journals indexed by Scopus.

Dissertation writing (21 sks credits), consists of four modules:

- Seminar on Research Proposal (5 sks credits),
- Seminar on Research Output (5 sks credits),
- Examination of Dissertation (Dissertation Defence) (6 sks credits),
- Seminar of Doctoral Promotion (5 sks credits).

The structure is documented and available in the Education Guidelines for the Doctoral Programme and the Academic Manuscripts for the Doctoral programmes for all courses. Students are provided with course descriptions that contain information about the course, examinations and assignments, required readings, as well as credits and duration.

Publication of an article in international journal index by Scopus minimum of Q3 is required before the student proceeds to the seminar of doctoral dissertation. An additional submission of an article to a reputable international journal is required for students to get a cum laude predicate.

Appraisal:

The structure corresponds with the objectives of the Doctoral programme and it properly connects the range of courses with the research tasks of the Doctoral students.

¹¹ see: Rector Regulation No.38/2021

¹² see: https://pddikti.kemdikbud.go.id/data_mahasiswa/ (last access October 6, 2023)

The structural requirements of the Doctoral programme are accounted for by taking into account the national and higher education specific requirements in a doctoral degree regulation.

In terms of law and of fact the status is regulated properly.

The range of courses are described according to general contents, scope/duration, requirements, required reading, degree and the qualifications/competencies (outcome oriented) to be achieved. The course descriptions contain all information required by the ECTS Users' Guide 2015.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
3.	PROGRAMME DESIGN					
3.1	Structure					
3.1.1	Structural Setup of the Doctoral Programme			X		
3.1.2	Doctoral Degree Regulations			X		
3.1.3	Status of the Doctoral Students			X		
3.1.4	Module Description			X		

3.2 Content

The main profile of the graduates produced by the DAcc is a researcher that can conduct scientific research and publish their research in a reputable international journal.

To produce quality researchers, the curriculum of the study programme consists of three main activities related to each other; taking coursework, writing dissertation and publication. The main objective of taking the coursework is to build a strong foundation for the student's ability to conduct research. The student must take core courses in current issues in accounting, tools of analysis (Scientific writing and publication), Philosophy of Accounting, and Research Methodology in Accounting. The students passing the coursework are eligible to start their research in the form of dissertation writing. The finalization of dissertation writing consists of four steps: seminar on research proposal, seminar on research findings, examination of the dissertation manuscript and Doctoral promotion.

During the finalisation of the dissertation writing, the students must publish an article in a reputable journal. This publication of an article must be fulfilled before Doctoral promotion.

Table 2: Curriculum Doctor of Accounting

1 st Semester		Credit Points per						Workload	
Modul No.	Title of Module / Course Unit + Compulsory or elective?	1.	2.	3.	4.	5.	6.	Hours in	Hours
		10							
1	The Philosophy of Accounting	2						23,33	28
2	Accounting Research Methodology	3						35,00	42
3	Scientific Writing and Publications	2						23,33	28
4	Accounting Science Seminar	3						35,00	42
2 nd Semester		7							
1	Academic Capabilities	2						23,33	28
2	Research Proposal Seminar	5						58,33	70
3 rd Semester		5							
1	Research Result Seminar	5						58,33	70
4 th Semester		6							
1	Dissertation Review	6						70,00	84
5 th Semester		9							
1	International Journal Publication	9						105,00	126
6 th Semester		5							
1	Doctoral Promotion Session	5						58,33	70
total		10	7	5	6	9	5	490	588
		42							

Science and research-based teaching

The student is required to take several enrichment courses that enhance his research knowledge and skills, as well as his skills in disseminating research findings. Students attend lectures, interactive group discussions, individual / group assignments, attend seminars / conferences as presenters and conduct case studies. Individual tasks may be related to the topic of their dissertation. All lecturers from all courses provide opportunities for students to directly discuss their research plans related to the courses they are currently attending. Academic writing courses give students the opportunity to take research from the last three to five years. Students are encouraged to conduct a literature review of a journal that was updated to reflect the changes in the past five years. In addition, the faculty regularly invites leading scholars from abroad to share and discuss with faculty members and Doctoral students their research experience, current research methods and statistical analyses, as well as publications in journals.

Furthermore, students must socialise their studies both at national and international conferences. To help students discuss and create scientific networks with a good reputation of scholars and students from other faculties or universities. Students can also take part in academic events or-

ganised by other relevant faculties in Unpad, at other universities or abroad. Thus, teaching methods in Doctoral programmes can shape students' skills in conducting studies and disseminating and publishing research findings in national journals or reputable international journals.

Focus of the curriculum on qualification and competency development

The curriculum is designed to ensure the achievement of qualifications and competency development of doctoral graduates in accordance with KKN I Level 9 Programme Learning Outcomes (PLO). Students are supervised by at least three supervisors: the main supervisor and two supervisors. The supervisors guide their students on how to conduct the research on the required level and they discuss the conceptual / theoretical background of the dissertation topic.

However, the student must conduct all research and publication steps independently. This arrangement provides an opportunity for students to develop their competence in conducting Doctoral or other studies after they graduate from the study programme. The curriculum is designed to gradually develop research competencies and qualifications as a researcher. At the end of the programme, students must have at least one published paper to demonstrate that they have reached the graduate Doctoral degree level of competence and will be able to replicate all research activities as well as publication steps.

Publication of an article in international journal index by Scopus minimum of Q3 is required by University regulation before the student proceeds to the seminar of Doctoral dissertation. There are two reasons for this requirement. First, the obligation to publish for doctoral students comes from the central government (Ministry Regulation) and it prevails nationally. The objective is to improve dissemination of research output internationally. Second, to be qualified as supervisor (main supervisor), the faculty member must have already published an article/paper in a reputable international journal and has Scopus ID. Qualified supervisors with their field of interest are usually announced during the process of registration in the website so that the student can choose potential supervisors which match with their potential topic for dissertation.

Technical offers

DACC offers students technical guidance such as individual advice on the processing of statistical data of their results if needed and Turnitin check for identifying similarity index of scientific writing. DACC also helps students in accessing our electronic central library. DACC also provides additional workshops such as, qualitative SEM statistical analysis or other up-to-date statistical programmes.

Multidisciplinary qualifications

This study programme provides a curriculum to form multidisciplinary qualifications for students in several ways:

Doctoral dissertation examination consists of:

- (1) seminar on Research Proposal,
- (2) research seminars,
- (3) dissertation manuscript seminar,
- (4) seminar on doctoral promotion.

Each exam is attended by a team of supervisors from local and overseas locations and from various fields. Exam officials are recognised for their expertise, both as academic scientists/experts and as practitioners. Expert opponents as reviewers and examiners provide thoughts and

feedback from their fields so that students can revise and improve their research and findings. Ultimately, feedback may be beneficial for students in providing more comprehensive public policy recommendations. Therefore, feedback and advice from expert opponents from their fields improves the multidisciplinary skills of Doctoral graduates.

Appraisal:

The concept of the doctoral programme (profile elements, unique selling points) and the concrete implementation of the learning objective are matched with each other. The competency concerning enhanced participation in the research field is the issue at the heart of the implementation.

The teaching presents the current status of scientific knowledge in accordance with objectives and it takes into account the associated relevant research.

The courses and other events are aimed at qualification and competency development and are sensible linked to one another. The goals of a Doctoral degree according to the national qualification framework are fulfilled. Students are expected to publish one article derived from their dissertation, two articles in case they want to get a summa cum laude degree.

The offer covers the relevant requirements of discipline to achieve the pursued research competency of the Doctoral students in the field of Economics. It corresponds with the focus of research of the scientists and Doctoral students involved in the programme. The courses on different research methods and approaches to science are part of the curriculum.

Multidisciplinary qualifications in the Doctoral programme are communicated in a target appropriate manner. It especially enables the doctoral students to discuss the knowledge gained in the specialised fields with their colleagues, to present it in front of an academic audience and to communicate it to laymen.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
3.	PROGRAMME DESIGN					
3.2	Content					
3.2.1	Logic and Conceptual Consistency			X		
3.2.2	Science and Research Based Teaching			X		
3.2.3	Focus of the Curriculum on Qualification and Competency Development			X		
3.2.4	Technical Offers			X		
3.2.5	Multidisciplinary Qualifications			X		

3.3 Examination Procedures

In addition to the midterm and final exams for Doctoral competency qualifications (12-14 sks credits), the Doctoral competence objectives (based on research) are also assessed and decisions are based on the following phases:

1. seminar research proposals (aimed at evaluating the quality of the proposed research and to provide feedback to improve research proposals),
2. international publications (to produce scientific article journals that have been published and indexed by Scopus),
3. research results seminar (aims to evaluate research methods and findings),
4. review of dissertation manuscripts (intended to review and assess dissertation manuscripts by examiners and supervisors), and
5. doctoral promotion/public defence hearings (aimed at examining and promoting research findings) by expert opponents, and the academic community and practitioners.

The exam forms to be used by the examiner are systematically designed to assess student competency achievement based on the established assessment points. Passing scores for exam results both in courses and in the research category of scientific publications and dissertations are 68-79 (B) and 80-100 (A). Course exams can come in the form of case analysis, simulations and research proposals. Test scores for each semester are recorded in the Learning Management System SIAT. Student articles and dissertation manuscripts that have been accepted for publication in at least third-quartile journals are also recorded in the SIAT system. This system will also record scores for courses, scientific publications and dissertation exams (i.e., research proposal seminars, research result seminars, dissertation manuscript studies, Doctoral promotion sessions).

Scores and passing categories (judiciary) are written in the transcript of the diploma attachment. The judicial range is satisfactory, very satisfactory and with distinction (laude). All students are required to publish one or more papers in indexed journals. When publishing in journals, students receive feedback from external reviewers with specific knowledge. For the "laude" category, in addition to the GPA, students must publish their research in international journals indexed by Scopus in at least the first or second category of the quartile. All requirements are published in the Education Guidelines of the Doctor of Economics Programme.

The study was conducted under the supervision of a team of supervisors. Supervision begins when the Decree of the Dean of Economics has been issued, from the first semester until the dissertation is completed. The supervision process must be recorded as evidence of the learning process and the chief supervisor must submit a student study progress report at the end of each semester to the Dean with the recognition of the head of the Doctoral programme. Research dissertation guidelines are written separately and are available to students at any time.

The head of the Doctoral programme supervision process, provides the basis for conducting performance reviews of both students and the supervisor team through evaluation of study progress and student notebooks (Guidance Books). The head of the programme also monitors the progress of students' studies through meetings with all students twice each semester as he is an academic advisor.

Organisation of the examination procedure

Examination procedures are available in the Academic Guidelines of the Doctoral Programme. The examination in the Doctoral programme consists of:

- Doctoral qualification competency courses (12-14 sks credits).
- The exam consists of midterm exams and final exams at the end of the first and second semesters.
- examination related to dissertation research.
 - a. research seminars,
 - b. seminar research results,
 - c. study of the dissertation manuscript,
 - d. doctoral promotion hearing.

Exams for Doctoral competence and dissertation research have their own procedures.

Research proposal seminars must be conducted starting from the second semester to the fourth semester. The proposal should have been approved by the supervisor team. Students will need to submit a seminar application form to the study programme. During the seminar, students must present and defend their research proposals in front of examiners and a team of supervisors. The research proposal seminar was led by the supervisor/head of the study programme. The testing team consists of three people: two internal examiners (from within the faculty and University) or external examiners (from outside the University). Students are considered to have passed the seminar if the score given by the examiner is higher than 68, with a score of 68-79 rated as B, and 80- 100 A. Students can carry out the proposed research if they have passed the seminar with a minimum grade of B.

Research seminars (SHR) should be conducted after Doctoral students have finished collecting data, analysing data and writing the results. Students must have written from Chapter I (Introduction) to Chapter V (Results and Discussions) of the dissertation manuscript and have the approval of the supervisor team. They must be registered for a study programme in order to undergo a research seminar. During the research seminar, students must present and defend their research findings before the examiner and the supervisor team. Students are considered to have passed the seminar if the score given by the examiner is higher than 68; the score of 68-79 is rated B, and 80-100 is A. Students can continue the examination process to review the dissertation manuscript if they pass the seminar with a minimum score of B.

Procedures for implementing the dissertation manuscript (PND):

The review of the dissertation manuscript must be carried out after the manuscript is completed, has been approved by the supervisor team and has been submitted by Doctoral students for review by a team of reviewers. Based on the advice of the chief supervisor and the head of the Doctoral programme, the Dean assigned three lecturers to be members of the reviewer team that assessed whether the dissertation manuscript was eligible for further processing. The review process takes no longer than one month. The review team gives the manuscript a qualifying score on a scale of 0-100. Students are considered eligible for a Doctoral promotion session (SPD) if they get an average score of at least 68. Students revise the dissertation manuscript based on the feedback of the review team; the revision of the manuscript is discussed and approved by the supervisor team. After obtaining approval from the supervisor team, students can proceed to SPD.

Requirements for conducting a doctoral promotion session (SPD):

1. candidates have passed the Dissertation Manuscript Review (PND) with a minimum score of 68,
2. the candidate has submitted evidence of publication of at least one research article in a reputable international journal,
3. the published article referred to in paragraph (2) above consists of one or more scientific articles written by the candidate as the first author during his studies in the Doctoral programme, and as part of the dissertation research,
4. to achieve a judiciary “by difference”, the candidate must have at least one other scientific article accepted for publication in a reputable international journal,
5. the journals discussed in points (2) to (4) above are defined as international journals indexed by Scopus at least in the category of the third quartile, which have an impact factor, and are not stopped by Scopus at the time the paper is published,
6. candidates revise their dissertation manuscripts based on feedback from the review team. Revisions must be discussed and approved by the supervisor team.
7. After obtaining approval from the supervisor team, students are allowed to undergo a dissertation proposal presentation.

Procedures for conducting Doctoral promotion sessions (SPD):

Doctoral promotion sessions are open to the public and the scientific community. In public defence, the examiner decides whether a Doctoral candidate is eligible to receive a doctorate in economics. The session may also be attended by the candidate’s family and relatives, students, academic staff and other members of the public who have received an invitation.

The committee for the doctoral promotion session is assigned based on the Decree of the Dean of FEB. The committee consists of:

- a. the head and secretary of the assembly,
- b. three supervisors,
- c. three expert opponents, one of whom is an external examiner,
- d. one representative of a faculty or University professor.

The leadership of the Doctoral promotion session consists of:

- a. as the head of the session, the head of the Doctoral programme, at least presides over the session procedurally and represents the Dean of FEB Unpad.
- b. a team of supervisors, which assesses the academic performance of students.
- c. examiners comprehensively evaluate and assess students’ academic performance.

Candidates will undergo a Doctoral promotion session on the specified date, with the final manuscript printed in a hard cover, and handed over to the Doctoral promotion session leader, the supervisor team and examiners at least one week before the session. After the hearing, if the Doctoral candidate is considered to have passed, no further revision of the dissertation manuscript takes place. Doctoral promotion sessions lasts no longer than two hours and provide a rigorous overview. Candidates pass in one of three categories of the judiciary: (1) laude; (2) very satisfactory and (3) satisfactory.

The registration procedure for undergoing the exam and all other procedures, are written as standard operating procedures for the exam. In certain circumstances, if candidates experience

difficulties that impact exams and academic processes, they are entitled to apply for academic leave for one semester.

Appraisal:

The examinations are composed in such a manner that the achieved qualifications and competencies can be determined and assessed. This includes, above all, that the certificates of achievement aim for a systematic understanding of the research discipline and the control of the research methods which are applied in this field of research. In addition, the certificates of achievement are aimed at a contribution of research which expands the frontiers of knowledge and withstands a national/international assessment carried out by scientists. Furthermore, the certificates of achievement take into account the results of enhanced participation in the research fields with special focus placed on form and content (publication). The programme also includes external supervisors from overseas and external promoters.

The examinations are properly organised in terms of number, distribution, process and form registration. The disadvantage compensation is regulated.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
3.	PROGRAMME DESIGN					
3.3	Examination Procedures					
3.3.1	Examinations		X			
3.3.2	Organisation of the Examination Procedure			X		

3.4 Didactic Concept

FEB Unpad ensures that information technology is embedded in each course's content in order to align with the school's uniqueness, vision and mission. The curriculum content consists of, for example: theory or concepts in economics, business, accounting, and Islamic economics; a framework for analytical skills, tools, methods, data analysis and data reporting (quantitative methods, qualitative methods, big data analysis); information technology; digital business; writing skills; communication skills; politics, law, and social issue; and global issues. Other specified areas of study related to each course programme include concentrations, majors, or emphasis areas. The development of a study group in the field of interest that can develop the technical insight and skills of the students of the Doctor of Accounting in the field of scientific clusters is a characteristic of the scientific competence of the programme. The focus of the didactic concept is to enable the Doctoral students to pursue their research. Therefore, students are required to take a Doctoral qualification programme of at least twelve sks credits consisting of main courses, including:

1. The Philosophy of Accounting
2. Scientific Writing and Publications
3. Accounting Research Methodology

4. Accounting Science Seminar
5. Academic Capabilities
6. International Journal Publication

Diversity of teaching methods

Starting from the 2016-2017 Academic Year, Doctoral education implements educational methods that specialise in research. Students in 2016-2017 and beyond are required to publish scientific articles in international journals as graduation requirements. In order to predetermined learning outcomes to be realised, a learning method is needed that prioritises student activity in class which conditions students to play an increasingly active role as human learners (student-centred learning) by encouraging students to be active, think critically, explore and to be creative by utilising scientific sources and approaches. In accordance with the vision of UNPAD in developing the concept of a hybrid University which began in 2021, the learning system that implemented needs to be redeveloped so that it fits the needs of the hybrid method, whether it is related to competency standards, methods and processes, HR capabilities, governance, to infrastructure availability.

During 2020 to 2021, PDIA has actively organised various series of webinars filled with more than twenty panellists and speakers and this activity is a form of PDIA's support in ensuring student involvement in the implementation of the Tri Dharma of Higher Education, namely Education and Teaching, Research and Development and community service.

Network of the doctoral students

Doctoral students have the opportunity to be supervised by supervisors from foreign universities. In the DAcc programme, there are three students who have co-supervisor from overseas or other national universities. The co-supervisors in collaboration with the Doctoral economics programme are from UITM (Malaysia), USM (Malaysia) and Copenhagen Business School (Denmark).

Furthermore, students must socialise their studies both at national and international conferences. The faculty has a regular programme to invite lecturers from overseas to Unpad to help students discuss and create scientific networks with a good reputation of scholars and students from other faculties or universities. Students can also take part in academic events organised by other relevant faculties in Unpad at other universities or abroad.

Scientific supervision

The assignment of supervisors to Doctoral students follows the procedures set out in the academic guidelines of the Doctoral programme. This is managed by the Doctoral programme by considering the supervisor and the allocation of students who are officially issued in the Decree. The programme designed a monitoring system for the supervision process between students and supervisors in the form of electronic notebooks, providing a gauge for quality assurance. In this notebook, students should gradually report on the research supervision process as approved by the supervisor. What is more, the supervision process is regularly evaluated by the quality management.

In addition to the logbook, the monitoring process is carried out by students by:

1. reporting revisions to their research proposals (after the research proposal seminar),
2. applying for a matron of improvement that has been approved by the supervisor and head of the Doctoral programme and the Examining Team,

3. submitting to the administrator of the Doctoral programme on the due date, revision of the manuscript as approved by the supervisor and decided in written form.

The planning and implementation of studies, especially dissertation research, is monitored by faculty and programme leaders through academic guidance. The programme also acts as an academic advisor, student and communicates regularly with students (at least twice in each semester) in person/online to discuss their progress, setbacks or obstacles - academic or non-academic- related to their research and studies as a whole. The next evaluation results in an action plan that is communicated to the supervisor.

The supervisor also acts as an advisor regarding the elective courses a student should take in order to support the dissertation process. Students are also allowed to do more courses to get further qualification. Students have the freedom to elaborate on their competences with suggestions from their supervisor.

Appraisal:

The didactic concept of the Doctoral programme is developed in accordance with the objectives. It is particularly aimed at enabling Doctoral students to be able to carry out critical analyses, evaluations and syntheses of new and complex ideas in the field of Accounting.

A mix of methods is included into the courses, irrespective of the teaching objectives and curricular requirements, including distance-learning elements. The courses are executed according to the overall didactic concept.

In accordance with the objectives, the programme promotes the exchange of experiences and research results among the Doctoral students within Unpad and outside of the University and it contributes towards the broadening of the research-based knowledge. Students are integrated in national and international academic activities.

Being allocated to a supervisor both in fact and in law secures a continual and intensive professional, methodological and scientific supervision of the Doctoral students. A corresponding planning in the time budget is ensured.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
3.	PROGRAMME DESIGN					
3.4	Didactic Concept					
3.4.1	Logic and Comprehensibility of the Didactic Concept			X		
3.4.2	Diversity of the Teaching Methods			X		
3.4.3	Networking of the Doctoral Students			X		
3.4.4	Scientific Supervision			X		

3.5 Professional Competencies/Employability

DAcc graduates are expected to become:

1. Academics/Researchers;
2. Professional accountant/Auditors;
3. Consultant in taxation; and
4. Accounting Executives in Accounting and Finance.

For academics, DAcc graduates are expected to have deep understanding in certain fields of accounting and capable to deliver valuable knowledge to the students. Especially for graduates that have a career path as researcher, DAcc provides an education system that enables graduates to manage their own research and develop novelty in accounting. Most doctoral students have worked as lecturers and researchers in many institutions, universities, schools or industries and as consultants. Graduates shall acquire research skills in finding and develop research results in the field of accounting as well as provide solutions to problems in business practices. The programme shall produce graduates who have the ability to apply accounting professionally through activities to provide consultation, training and development, as well as provide practical guidance to business people and the general public.

Appraisal:

The Doctoral programme is intended to convey the Doctoral students with professional qualification in the scientific and research-oriented fields of activity. In doing so, the professional qualification is aimed both at a research-oriented activity (including teaching) as well as a practical vocational activity.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
3.	PROGRAMME DESIGN					
3.5	Professional Competencies / Employability			X		

4. Scientific Environment and Framework conditions

4.1 Teaching Staff

The structure and number of teaching staff in the study programme is adjusted to fulfil all academic activities and its requirements set up by the University and national regulations. Beside daily administrative activities, there are three main activities conducted in the programme: lecture activities, research (writing dissertation) activities and examination of dissertation. The qualification of faculty members involved in each activity refers to the qualification set up at national level and is strengthened by University regulation. For all academic activities, the minimum qualification for the faculty member is holding a Doctoral degree. But, to qualify for dissertation supervision and dissertation examination there is another requirement to be fulfilled.

Dissertation supervision is conducted by a team consisting of three members led by a head of the supervising committee. The head of the supervising committee must have a minimum qualification of associate professor with at least one international publication indexed by Scopus. For the member, the minimum qualification is assistant professor. According to the national standard, a head supervising committee can supervise a maximum of ten students. Dissertation examination is conducted by a minimum of five persons consisting of the head and member of the supervising committee, opponents or examiners, dean/vice-dean/head of study programme and a representative of the University/faculty professor.

Table 3: Structure of faculty members in Doctor of Accounting

	Doctoral Program in Accounting	Gender
	Full-time lecturers	
Professor	6	2 Male; 4 Female
Associate Professor	12	6 Male; 6 Female
Assistant Professor	0	
Lecturer	0	
Total	18	Male 8; Female 10
	Part-time lecturers	
Professionals/External Professor	0	
Total full-time and part-time	18	Male 8; Female 10

DAcc emphasises its education process based on research in accounting field. Therefore, its faculty members are supported by lecturers who have a focus on accounting research in various fields. In total, there are 18 lecturers.

Scientific qualifications of teaching staff

Unpad's recruitment pathways for academic employees include: The goal of high-quality talent (HQT) recruiting is to attract academic employees with superior abilities and qualifications who will serve as accelerators for Unpad's goal to become a top 500 international ranking. Unpad seeks applicants with PhD degrees, outstanding research abilities and networking skills, as well as the professional qualities necessary for study programmes inside the Unpad system. The regular recruitment process is designed to meet the academic staffing needs of the departments. When a department requires more academic personnel, a request is submitted to the Dean of the Faculty based on a comprehensive evaluation. The Dean then collaborates with the department to discover qualified employees via professional hiring, fostering selected applicants or via open recruiting. Qualifications for the recruiting path include a Doctorate or Master degree from a national or foreign University.

The primary paradigm for Indonesian academic staff is known as "*Tri Dharma Perguruan Tinggi*," which outlines the three primary functions of academic staff as follows: (1) professional education; (2) science with the main responsibility for transforming, developing and disseminating knowledge, technology and art through education and research; and (3) community service. The academic staff in Indonesia progress through the levels from lecturer to assistant professor to associate professor to professor¹³. The following are the requirements for each position:

1. Professor

The highest academic status for an individual still actively teaching is professor, or "*Guru Besar*," in a HEI. A candidate for professor should meet the following criteria¹⁴: (1) a Doctoral degree from a reputable HEI for at least three years; and (2) significant research work published in reputable journals as first author.

2. Associate professor

Academic staff members that fit the following description are associate professors, or "*Lektor Kepala*": (1) a PhD degree; (2) credible scientific publications; and (3) experience supervising at least 40 Bachelor students.

3. Assistant professor

An assistant professor, also known as a "*Lektor*" or "*asisten ahli*," is a member of the academic staff who has: (1) scientific publications as first author in recognised national journals, and (2) at least a Master degree.

The DAcc is designed as a Doctorate by the research, therefore recruiting capable co-supervisors is very important, especially in terms of their research abilities and expertise in their fields.

¹³ as per Ministerial Regulation of Kemendikbud Article One Number 8/2014

¹⁴ as per Ministry Regulation Number 46/2013 concerning Amendments to the Regulation of the KemenPANRB Number 17/2013 concerning Functional Positions of Lecturers and Credit Scores

Pedagogical qualifications of the teaching staff

To assure quality teaching and learning service in all study programmes, Unpad has ensured that all faculty members have adequate and current pedagogical and didactical credentials. This is required to support faculty in carrying out their primary responsibilities in order to meet the University's instructional objectives. All qualified faculty members must participate in the National Lecturer Certification Programme. Lecturers received pedagogical training in terms of academic qualifications. The instructional techniques training (PEKERTI) and the applied approach (AA) are the pedagogical and didactic qualifying standards for becoming a lecturer. PEKERTI and AA are training programmes organised by the Directorate General of Higher Education (*Dirjen Dikti*) in order to improve the professional competence of academic staff. PEKERTI and AA are mandatory under Law Number 14/2005 concerning Teachers and Lecturers.

Unpad intends to be a pioneer hybrid University in Indonesia. Hence, a mastery of blended and hybrid learning by academic staff is essential. To ensure the continuity of blended and hybrid learning methods, Unpad conducts various types of training for faculty related to handling and delivering blended and hybrid learning. Furthermore, Unpad appointed champions to serve as agents of change, encouraging fellow faculty members to apply blended learning methods.

To ensure that the teaching process is carried out to a high standard, every semester each faculty member's quality of teaching is assessed by students through the online system. In addition, Unpad monitors academic staff regarding the implementation of teaching tasks and their burdens¹⁵. Each semester, academic staff are required to report workload plans (*Beban kinerja dosen-BKD*) for the next semester and report on performance for the previous semester (*Laporan kinerja dosen-LKD*) through SIAT (the online system for staff at Unpad), and this determines remuneration for each academic staff member.

Internationality of the teaching staff

Although the majority of lecturers are Indonesian, there are about 20 international lecturers teaching various courses in the faculty. Many of the lecturers are also graduates of universities in different countries, which allows them to share international perspectives with their students.

In 2022, FEB had foreign lecturers from overseas universities such as : National Taiwan University Taipei (Taiwan), Cyprus University of Technology (Cyprus), Dundee University/University of Crete (Greece), Inholland University of Applied Sciences (Netherlands), International Centre for Education in Islamic Finance – INCEIF (Malaysia), Islamic Business School, Universiti Utara Malaysia (Malaysia), Leiden University (Netherlands), NUST Pakistan (Pakistan), Osnabruck University of Applied Sciences (Germany), Munich Polytechnic (Germany). In addition, there were foreign university visits to FEB, namely Copenhagen Business School (Denmark), Aarhus University (Denmark), the University of Southern Denmark (Denmark), the University of Northampton (UK), Rikkyo University (Japan) and Universiti Malaya (Malaysia).

Opportunities to collaborate with international lecturers also make it possible to conduct joint research in various scientific studies and provide opportunities to exchange roles as lecturers at each host university (lecture mobility).

¹⁵ KemenPANRB Number 17/2013 concerning Lecturer Functional Positions and Credit Scores

Lecturers of the Doctoral programme have an international network and include Doctoral students into international activities, such as conferences. DAcc collaborates with other foreign higher education institutions such as Universiti Teknologi Mara (UiTM - Malaysia), Universiti Sains Malaysia (USM) and Copenhagen Business School (Denmark) to organise a joint supervisor programme that allows students to access leading supervisors from partner foreign higher education institutions. These supervisors are selected according to their skills and expertise.

Internal cooperation within the faculty

The upper administration of the faculty and the programme directors encourage collaboration among faculty members. The primary responsibility of every lecturer in Indonesia is specified in the *Tri Dharma* (Three Principles of Indonesian Higher Education). The objective behind these obligations is to guarantee that lecturers engage in teaching, research and community service. Furthermore, in order to develop cooperation, all types of Tri Dharma entail collaboration with another lecturer. For example, most courses are organised by two or three lecturers, requiring faculty members to collaborate in both teaching and course preparation. Lecturers are also encouraged to collaborate on research papers and projects. Most University research funds demand a collaborative proposal rather than an individual entry.

To ensure that there is no overlapping content in the courses, the study programmes hold monthly meetings and evaluations that all lecturers are required to attend. At the beginning of each semester, there is also a meeting with all lecturers to coordinate the upcoming semester with regard to necessary adjustments, evaluate if the syllabus is still relevant, addition of contents and inclusion of guest lecturers. There is also a workshop with lecturers to discuss about the curriculum. Furthermore, there are also monthly coordination meetings between faculty management, heads of departments, and heads of study programmes, aimed at sharing information, planning programmes and improving performance.

Moreover, during the semester, there is constant exchange via WhatsApp and close coordination within the teaching teams. At the end of each semester, there is a meeting for evaluation. Another meeting is carried out to coordinate the lecturers and to determine if there are new regulations to address.

On faculty level, there are also meetings for all study programmes to increase research cooperations and coordinate among the different programmes.

Appraisal:

The structure and number of teaching staff corresponds with the requirements of the Doctoral programme. The necessary professional breadth and depth in scientific education and the research sponsorship of the Doctoral students is ensured. The contractual situation of the teaching staff guarantees a continuous execution of the Doctoral programme. A balanced gender ratio is pursued among the teaching staff.

The scientific qualification of the teaching staff corresponds to the national requirements. The scientific qualifications are consistent with the focal points of this programme and the strategic planning of higher education institutions. The research activities correspond with the orientation of the Doctoral programme and they support the scientific education of the Doctoral students.

The pedagogical qualification of the teaching staff corresponds to the task and it has been proven by respective certifications.

A considerable number of lecturers have relevant experience in international research and teaching abroad. Moreover, the lecturers team up with lecturers from other universities (such as in the Denmark and Malaysia) to supervise Doctoral students. Furthermore, the higher education institution provides regular supervision of the teaching staff and it places great value on several years of successful supervisory experience.

There are regular events concerning programme coordination which take place each week to ensure close cooperation among the faculty. Moreover, an integrative approach exists through diverse joint events and numerous research and/or practical projects which are cooperatively carried out.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
4.	ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.1	Teaching Staff					
4.1.1	Structure and Number of Teaching Staff			X		
4.1.2	Scientific Qualification of the Teaching Staff			X		
4.1.3	Pedagogical Qualification of the Teaching Staff			X		
4.1.4	Internationality of the Teaching Staff		X			
4.1.5	Internal Cooperation within the Faculty		X			

4.2 Cooperation and Partnership

In order to support the aim of Unpad “Becoming a world reputable university and impacting society” and the vision of FEB ‘To become a superior, performing, beneficial and sustainable Faculty of Economics and Business nationally and internationally, through transformative leadership supported by strong Faculty management and extensive networks”, collaboration with various national and international HEIs and other academic institutions are important. Therefore, Unpad strives to facilitate cooperations between researchers and foreign lecturers. The manager of research, innovation and collaboration is responsible for collaborations with international partners. The majority of collaborations with these academic institutions cover all study programmes. Professors and academic staff for international HEIs are invited to give lectures to the study programmes, depending on their expertise. This includes, for example, adjunct professors from the Netherlands, Germany and Vietnam. For the latter, Unpad has signed a Memorandum of Understanding with University of Economics (UEH) in Vietnam. Unpad also invites exchange students, offers summer schools and provides lecturers with opportunities for international mobility.

To establish international cooperation, there are new MoUs for international partnerships, namely those with the National University of Sciences and Technology (Pakistan), UNITAR International University (Malaysia), Ondokuz Mayıs University (Turkey), and Universiti Teknologi Mara (Malaysia). In addition, there is also an extension of the International Partnership MoU, such as the University of Northampton (UK), Hochschule Koblenz University of Applied Sciences (Germany), Ritsumeikan University (Japan), Takushoku University (Japan), National Graduate Institute of Policy Studies (GRIPS) (Japan), Adam Mickiewicz University (Poland), and Western Sydney University (Australia).

In terms of research and community service, the cooperation between Unpad and Leiden University has produced the framework for international tourism management in Indonesia and the European Union.

Beside universities, the Doctoral programme also established cooperation with international academic network, such as with ASEAN Accounting Education Workgroup (AAEW) and the GARCOMBS and Indonesia Regional Studies Association (IRSA).

FEB Unpad conducts community service through the collaboration of FEB Unpad with UNDP and ASYX in training and mentoring MSMEs that focus on business sustainability. In addition, there is also collaboration with universities in ASEAN, namely through the establishment of the ASEAN Faculty of Economics and Business Collaborative Working Group, which includes:

- FEB Unpad invited delegates from ten ASEAN countries to take part in the ASEAN FEB Collaborative Working Group. ASEAN The FEB Collaborative Working Group is an initiative of FEB Unpad to do more work in ASEAN.
- The ASEAN FEB Collaborative Working Group will collaborate with several universities in ASEAN in terms of the higher education Tridharma.
- Participants who attended offline came from four countries, namely the Philippines, Vietnam, Malaysia and Thailand. Participants who attended online came from Brunei Darussalam and the Philippines.
- A letter of intent (LOI) has been signed to encourage closer cooperation in the Tridharma field of PT.
- The first activity of the ASEAN FEB Collaborative Working Group, a learning workshop, is currently being coordinated.

Networking among the scientists

Students gain greatly from the partnership between several Higher Education Institutions and FEB Unpad and its Doctoral programmes. Scientists from foreign colleges participate in a variety of programmes through this network, including:

1. Co-promoters for Doctoral students: for example, from CEO Siemens Denmark, from School of Management, University Sains Malaysia, Penang, Malaysia, and from Universiti Teknologi Mara, Malaysia.
2. Lecturers of courses: for example, a PhD holder from Vrije Universiteit Amsterdam (Netherlands), is involved in ethics courses with faculty members of Unpad.
3. Speakers about the workshop: for example, a PhD holder from Vrije Universiteit Amsterdam (Netherlands) and from Universiti Kebangsaan Malaysia (UKM), participated as a speaker in an international scientific article writing workshop.
4. Speakers on short courses: for example, from School of Management, University Sains Malaysia.

The participation of these worldwide specialists and collaborators offers students with the most up-to-date knowledge of economics research and current trends, as well as skills in writing international journal articles and the opportunity to collaborate with their international peers.

Moreover, students may accompany their lecturers to international conferences and workshops, such as at University of Economics (UEH), Vietnam.

Appraisal:

Cooperations with higher education institutions and other scientific establishments are an integral part of the programme. The Doctoral students are encouraged to participate in relevant international conferences or to take part in other scientific events and establishments.

The scientific networking has a recognisable benefit for Doctoral students, e.g., at University Sains Malaysia (Malaysia) or Vrije Universiteit Amsterdam (Netherlands).

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
4.	ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.2	Cooperation and Partnership					
4.2.1	Scientific Integration of the Doctoral Students			X		
4.2.2	Networking the Scientists			X		

4.3 Programme Management

The Doctoral programme is led by the Head of the study programme, who is responsible to the Dean and coordinates daily work with the vice-dean for academics, research and student affairs. The head of the study programme is responsible for planning, conducting, developing, controlling, and monitoring the quality of teaching, aimed at achieving learning outcomes. The function is to build and execute strategic planning, programme and budgeting for the course of study.

To achieve graduate results, the head of the study programme is also responsible for organising and developing the curriculum. When there is a need to change the curriculum, the head of study programme initiates the process and invites the stakeholders for discussion and finalises the process of curriculum change until it is signed by the Dean. To ensure the success of academic activities, the head of the study programme must cooperate with the head of the department in terms of coordination in the assignment of faculty members in academic activities. In the system, the head of the department is responsible for the assignment and development of faculty members.

Evaluation of the implementation of study programme policies is carried out periodically by the quality assurance unit. The head of the QA unit is responsible for this and reports all results of

the evaluation directly to the Dean so that these results can initiate the revision of existing policies or the formation of new ones.

Management support

FEB Unpad is committed to providing resources, finance and budgeting to support various activities in the Doctoral programme. Three administrative staff are dedicated to supporting graduate programmes, with professors prioritised to handle doctoral students before others. The PhD programme has committed its programme and budget to finance a variety of guest lecturers to broaden horizons for students while exposing them to leading scholars. The faculty conducts academic refreshment activities to improve the knowledge of students and lecturers in research and teaching. To stimulate and motivate students and lecturers to produce good quality scientific work, there are ongoing programmes to guide academic writing and dedicate funds to support publishing.

There are two main activities in running the study programme; academic activities and administrative activities that support the academic activities. Academic activities such as lecture, research supervision and examination are done by faculty members and the students. However, these academic activities need coordination in terms of scheduling, appointment and documentation that are conducted by administrative staff.

The academic staff assigned by the faculty to support academic activities in the study programme and are structurally responsible to the vice dean. These academic staff help the head of the study programme running daily activities and prepare any documentation necessary for regular report to the Dean. Through these academic staff, all Doctoral students make formal appointments or communication to plan the meeting with faculty members for any academic activity. All academic staff in all study programmes are scheduled to have regular meetings with the vice dean to monitor and evaluate the ongoing process in the study programme. In addition to these meetings, there are also regular meetings between the dean and head of all study programmes and departments to make coordination in taking any necessary action to ensure all academic activities meet the targets.

Documentation of the Doctoral programme

Documentation of the Doctoral programme is necessary for monitoring and evaluation. Moreover, documentation is required as a report to the Dean for accountability. The accountability report is required by external institutions that have cooperation with the study programme. Also, documentation is required to fill necessary data or information for accreditation, as well as for public information.

Documentation of the Doctoral programme covers four main categories: inputs (students, faculty member, infrastructure, study guide), process (academic activities conducted by students and faculty members), governance in study programme and outputs of academic activities.

Written documentation and media documentation which are necessary for public information are put on the website¹⁶. They include a general description of the study programme, the curriculum, academic activities, information on registration, study guides and faculty members.

¹⁶ see: <http://s3akuntansi.feb.unpad.ac.id/> (last access November 30, 2023)

During Doctoral studies, students are required to record their study process and progress on a notebook and planning card. All necessary documents and forms can be downloaded from the study programme website. The completed documents are recorded by the academic administration and mostly accessible as public information. Moreover, students have access to information on examination, materials and study programme information via the Learning Management System of Unpad.

Appraisal:

The structural organisation, the decision-making processes, competencies and responsibilities are established and implemented accordingly. Those involved are included in the decision-making process.

Management support concerning the allocation of tasks and persons are transparent and efficiently guaranteed both qualitatively and quantitatively. Sufficient staff is available for running the programme smoothly. Furthermore, the Doctoral students and the teaching staff are sustainably promoted through the support of management in their teaching and research tasks.

The requirements in terms of content, structure, design, duration, study process and examinations are recognised through suitable documentation and publication. The interested parties also have access to the documentation in electronic form and it provides transparency.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
4.	ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.3	Programme Management					
4.3.1	Structural Organisation			X		
4.3.2	Management Support		X			
4.3.3	Documentation of the Doctoral Programme			X		

4.4 Material Resources

In general, the Faculty of Economics and Business offers the following facilities and infrastructure:

1. LEAD campus is the main campus for students located in Jatinangor (Bandung). There are four connected buildings in LEAD (building Lambda, building Alpha, building Epsilon and building Delta).
2. There are 21 hybrid-type lecture rooms, equipped with PCs, speakers, clip-on mics, webcams and projector. Apart from that, there are also 17 regular lecture rooms, three laboratory rooms with 35 PCs in each room and one multimedia lecture room.

3. Additional computers can be accessed in the reading room of the LEAD building.
4. Every building in the LEAD campus has four floors. On each floor, a Wi-Fi router is installed so that each floor is connected to Wi-Fi. The internet speed for downloads is 150 mbps and uploads is 950 mbps, while the internet speed is 20 mbps and upload is 50 mbps.
5. There are three large capacity rooms equipped with hybrid facilities and a theatre room as a seminar concept room.
6. FEB has own libraries at each campus location, in the campuses of Dipatiukur Street no 35, campuses in Hayam Wuruk Street no 8, campus in Japati Street no 2, and the reading room in LEAD campus Jatinangor.
7. For the information systems, there is an IT and multimedia unit, one person in charge of software / programmer, two persons for hardware and network.

Infrastructure is oriented towards the needs of students and lecturers, the classroom shall support the teaching and learning process, the study centre has adequate facilities and is equipped with various facilities, computer equipment and software. The latter facilities are utilised to train and develop students' abilities and interest through extracurricular activities, whilst the latter are used to assist teaching and research. Lecturers, students and support personnel use the facilities. The Doctoral students are provided with additional facilities. This includes a lab to access the database Refinitiv and Bloomberg to get financial data for research purposes.

The advancements of technology and multimedia are required to maintain a good lecture practice. The majority of classrooms gave an N-computing system, internet connection (Wi-Fi access), LCD projectors, sound system and amplifiers. These improve the course delivery experience and efficacy while also providing opportunity to explore various learning and teaching strategies.

Moreover, Unpad provides the Learning Management System LiVE Unpad, which offers the infrastructure for distribution of information and materials, as well as e-Learning.

Equipment for library

FEB maintains a collection of books, academic journals (382) and audiovisual materials systematically necessary for the educational and research activities of both students and faculty. FEB regularly updates the number of books in the library, as well as journals, magazines, theses and dissertations. Therefore, they carry out a mapping to review books and making suggestions. Suggestions for new books come from the Dean and lecturers, but also from students. This also includes data that are needed for the study programmes (such as access to the Refinitiv data stream for company data).

The journal collections can be accessed at the website¹⁷. Students can access electronic journals for free through campus intranet networks, or off-campus (using passwords, only for some of the journals). Students can also acquire access to electronic journals from the Ministry of Research, Technology & Higher Education.

The available journals and databases include:

1. Alexander Street Press
2. Alexander Street Video

¹⁷ see: <https://lib.unpad.ac.id/> (last access October 3, 2023)

3. Balai Pustaka
4. Brill Online
5. Cambridge University Press, Cambridge Core
6. Cengage Learning
7. Ebrary
8. EbscoHost
9. IGI Global
10. IG Publishing Indonesia Heritage Digital Library
11. Digital Angkasa
12. LexisNexis
13. Mylibrary Proquest
14. Sage Knowledge
15. Taylor&Francis
16. Scopus
17. Statista
18. Oxford
19. Springer
20. Westlaw
21. Statista
22. Refinitiv (for financial data)
23. Bloomberg

Moreover, students can access eduroam internet, since Unpad is eduroam partner. Students can also access libraries who are also eduroam members.

Appraisal:

The procedure was conducted via an online conference, therefore the panel did not visit the campus of Unpad on-site. The panel was provided with videos showing the facilities as well as interviews with Unpad students. According to the panel, the quantity, quality, media and IT facilities of the teaching rooms meet the standards required for the programme, even taking into account the resource needs of other study programmes. The rooms are properly equipped for disabled students and give them barrier-free access. Access to the internet through laptops via wireless LAN is provided free of charge. A sufficient number of group rooms are available. Furthermore, Unpad offers a comprehensive digital Learning Management System that enables students to access information and documents from campus and from home. However, during the re-accreditation process a special focus should be made on the facilities on-site. The panel welcomes that the students were all satisfied with the facilities provided.

Furthermore, the equipment corresponds to the modern, multimedia-based requirements. New ergonomic knowledge is taken into account for equipment planning. Separate rooms which ensure an undisturbed working environment are specifically available for use to those participating in the programme.

A reference library is available. Literature, magazines and databases are up-to-date and current in terms of the study contents and research activities of the doctoral students. Online access for technical literature is guaranteed. Outside of the University, the Doctoral students have digital

access to a large section of the technical literature. The most important databases are accessible totally free of charge. However, the panel would encourage Unpad to set a process in place to add more accounts for databases. Therefore, the panel **recommends** investigating the bottom needs in terms of data access in order to be able to perform high quality research that is internationally recognised.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
4.	ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.4	Material Resources					
4.4.1	Quality of the Classrooms and Working Places		X			
4.4.2	Equipment (Literature, Magazines, Databases) for the Library			X		

4.5 Finance Planning and Financing

Unpad is a *Perguruan Tinggi Negeri Badan Hukum* (PTNBH) or Legal State University that is supported financially by the Indonesian government. The administration has pledged to devote 20 % of the state budget to education. Moreover, some lecturers, especially professors, are civil servants who are paid by the government. All other lecturers are Unpad employees that are paid by the University.

Furthermore, Unpad collects funding, such as student tuition fees, partnership revenues (e.g., private companies, local government, public companies) and alumni contributions. These also include funded research projects in collaboration with external partners or trainings that Unpad offers to external stakeholders. Unpad may independently handle budgeting and finance to guarantee that all academic activities in all study programmes are supported.

Each study programme is required to create a yearly budget that is combined with the faculty budget, which includes practicum costs and expenses for part-time and visiting lecturers. The use of the study programme budget is examined together with programme execution every semester.

Financial support and scholarship programmes

Unpad is one of the universities selected by Ministry of Education to manage the scholarship programme PMSDU. The *Pendidikan Magister menuju Doktor untuk Sarjana Unggul* (PMDSU) is an accelerated/fast track programme from Master degree to Doctoral degree for excellent students. This scholarship programme is offer by the Ministry of Education to qualified universities with selected supervisors' team. The Faculty of Economics and Business manages the scholarship programme since 2018.

Moreover, for Doctoral programmes, the institution offers three types of scholarships¹⁸:

- Unpad Doctoral Research and Dissertation (RDDU) is a high-level research award that promoters can use to pay research and doctoral students' tuition expenses. The students must be Unpad faculty members.
- The Padjadjaran Doctoral Scholarship Programme (BPDP) or Padjadjaran Doctoral Programme Scholarship is a plan available to leading Doctoral candidates who agree to serve as teachers in the faculty after finishing their study. Candidates must be under 30 years old.
- Padjadjaran Postgraduate Excellence Scholarship (BUPP) or Padjadjaran Superior Postgraduate Scholarship (PSPS) is a Doctoral scholarship scheme open to leading Doctoral candidates who have participated in research proposal seminars.

In addition, scholarships for students in the Doctoral programme are also provided by external institutions, including The Ministry of Finance, which offers LPDP scholarships to every Indonesian doctoral candidate who applies to a programme with national accreditation in class "A," including the Doctor of Accounting programme of Unpad. Furthermore, the Doctoral students also have access to other financial support including on publishing cost and payment for proofreading services if they publish articles in accredited and reputable international journals.

Appraisal:

In accordance with the objectives, the finance planning takes into account the staff planning for scientific employees/doctoral positions. The necessary financial basic equipment and financing security are guaranteed for the period of accreditation.

In accordance with the objectives the higher education institution guarantees the financial protection of the Doctoral students.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
4.	ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.5	Finance Planning and Financing					
4.5.1	Finance Planning and Financing of the Doctoral Programme			X		
4.5.2	Financial Support and Scholarship Programmes			X		

¹⁸ see: <https://drpm.unpad.ac.id/riset/kompetitif/> (last access September 25, 2023)

5. Quality Assurance

The Faculty of Economics and Business (FEB) implements a quality improvement system which is developed internally and externally. The internal quality improvement system comprises systematic activities undertaken by the University to assure quality autonomously and independently with the aim of controlling and improving higher education management in a planned and sustainable manner. The internal quality improvement system refers to policies as governed by five organisation bodies, i.e.:

- a. Ministry of Research Technology and Higher Education held by the Directorate of Quality Assurance;
- b. University level by Quality Assurance Office (SPM);
- c. Faculty level by Quality Assurance Unit (UPM);
- d. Quality circle at study programme level *Gugus Kendali Mutu (GKM)*; and
- e. Curriculum Development Team/ *Tim Pengembang Kurikulum Prodi*.

These five internal quality improvement systems are managed comprehensively. The first quality system is regulated by the government while the other systems are specifically developed by the University to accommodate differences in historical background and organisational values, uniqueness of study programmes, as well as the availability of resources and infrastructure.

The curriculum development includes feedback by graduates and the industry to accommodate to needs of the global and national market. Moreover, the study programmes receive regular review from Accounting Associations about new topics in the field of Accounting. The Curriculum Development Team includes lecturer teams of the concentrations to discuss if the contents are still up to date. For this purpose, curriculum workshops are conducted that include external stakeholders and lecturers from other departments.

Furthermore, the study programmes benchmark to other universities in other countries that are oriented to ASEAN level. Therefore, regular meetings with representatives from universities in Singapore and the Philippines are conducted.

FEB also implements external quality improvement systems by means of accreditation process. The external quality systems ensure that the internal quality improvement system is implemented adequately by the faculty and all study programmes. Currently, FEB follows quality assurance systems as provided by three accreditation institutions below:

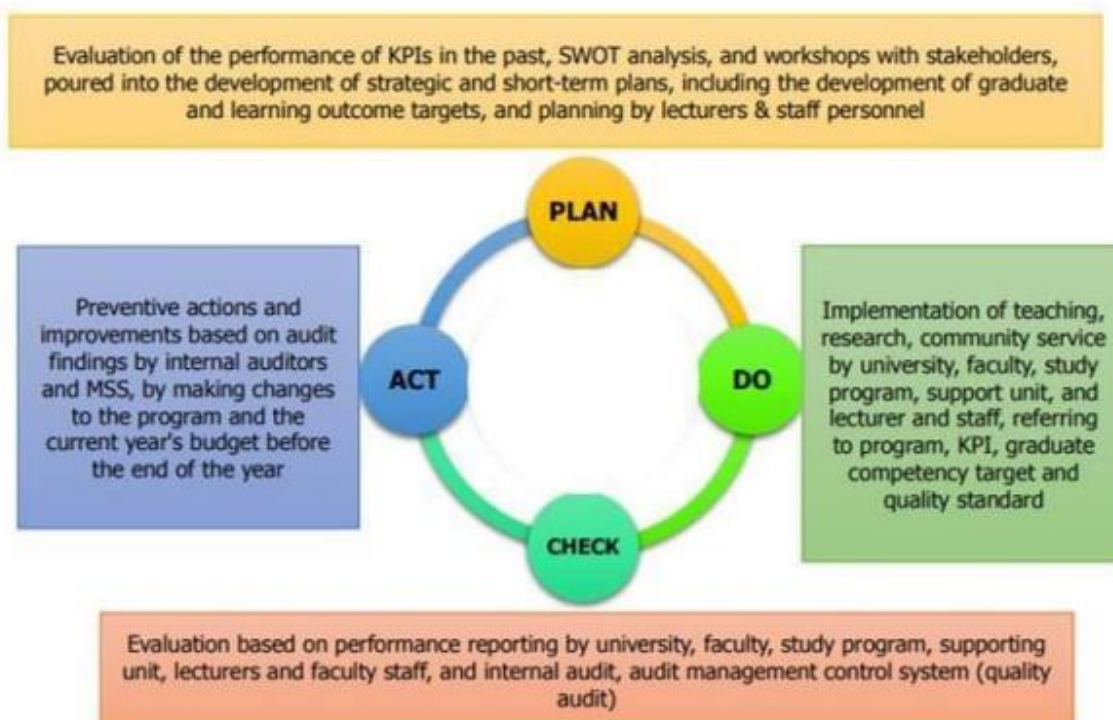
1. National accreditation body for higher education (BAN-PT) accreditation. BAN-PT provides national accreditation for higher education institutions in Indonesia. The accreditation is assessed at University level and valid for a period of five years. A university can apply for re-accreditation at the end of the accreditation period. BAN-PT employs nine criteria in the accreditation process, namely: Vision, Mission, Objectives and Strategy; Governance and Cooperation; Students; Human Resources; Finance and Infrastructure; Education; Research; Community Service; Output and Attainment of University in Education, Research and Community Service.
2. Independent Accreditation Organisation for Economics, Business Management and Accounting/ *Lembaga Akreditasi Mandiri Ekonomi Manajemen Bisnis dan Akuntansi*

(LAMEMBA). LAMEMBA provides national accreditation for Economics, Management, Business and Accounting higher education institutions in Indonesia. The accreditation is assessed at study programme level and valid for a period of five years. LAMEMBA employs nine criteria in the accreditation process, namely: Vision, Mission, Objectives and Strategy; Governance and Cooperation; Students; Human Resources; Finance and Infrastructure; Education; Research; Community Service; Output and Attainment of University in Education, Research and Community Service.

3. Abest21 accreditation, which is an international accreditation process provided specifically for management and business schools. It focuses on continuous improvement issues, initiatives and plans of higher education management. The accreditation period is five years. Abest21 accreditation focuses on six criteria, namely: Internal Quality Assurance, Mission Statement, Educational Programmes, Students, Faculty and Educational Infrastructure.
4. ISO 9001:2015 accreditation. It focuses on the monitoring of quality management in higher education. It helps the administration process of FEB Unpad to develop and review required documentation on responsibilities and procedures to achieve effective quality management in the organisation. ISO 9001:2015 focuses on seven basic principles, namely: Customer Focus, Leadership, Engagement of People, Process Approach, Improvement, Evidence-based Decision Making and Relationship Management.

Moreover, FEB performs the PDCA (Plan-Do-Check-Act) Cycle as a systematic approach to implement the quality improvement system. The PDCA is the responsibility of the faculty office, but it involves all elements including departments, study programmes, research centres, University, staff, students, as well as external stakeholders.

Figure 1: PDCA cycle at UNPAD



1. Plan

FEB has a systematic plan from strategic level to operational level. The plan considers organisational characteristics and uniqueness and it is also adaptive to the changes in the global environment. In line with FEB vision to be an excellent faculty in Indonesia and reputable in Asia-Pacific by 2026, the faculty develops a five-year strategic plan which is categorised into eleven strategic implementations, namely: academic curriculum, learning activity, accreditation, student competence, faculty staff, infrastructure, governance, financial, research, community service and supporting area. Each strategic implementation has been set in units. The strategic plan is then translated into a yearly operational plan. The operational plan specifies timeline as well as allocation of human resource and budget. Faculty personnels, both lecturers and faculty staff, prepare their work plan as well as its associated KPIs each semester. These KPIs form the basis for the do-check-act cycle. All faculty member KPIs are aggregated at faculty level that are monitored further by the University as an implementation of the organisational structure.

2. Do

In the second phase, all FEB personnels do their individual job functions. A lecturer has typically three main functions consisting of teaching, research and public service. In some cases, lecturer perform additional functions such as institution development and personal development. In contrast, faculty staff perform functions in specific area, such as administration, finance, academic, library and internationalisation. In these cases, the teaching load of lecturers is reduced. All working activity gradually obtain to improve institutional quality. All activities are expected to create value added to the faculty as an indicator of quality improvement. In order to maintain consistent implementation of quality improvement systems across units in the faculty, FEB has formed a Quality Assurance Unit (UPM) which directly reports to the Dean.

3. Check

When the strategic and operational plans are in place, continuous check is performed as a preventive, detective, and corrective control mechanism. It is implemented by both internal and external parties through accompaniment and internal-external audit. The check process covers the technical and administrative issues that are essential for improvement and corrective actions in the next step.

4. Act

Upon receiving improvement and corrective actions, the faculty will take necessary actions to make sure that the strategic and operational plans are performed so that organisation goals can be achieved. Heads in faculty offices including Dean, Vice Deans, Managers, Heads of Departments, Heads of Study Programmes and Heads of Research Centres will take necessary actions to redirect resources to achieve organisation goals. In case there are specific circumstances which hinders the attainment of a certain goal, the faculty may revise the goal.

The PDCA cycle is applied to all teaching and learning activities within the programmes. In the Doctoral programme, a special focus is on the research methods to catch up with the international level. The quality management also includes international collaborations and community services that are monitored and evaluated. A monthly meeting is taking place to evaluate these activities.

Inclusion of quality assurance in the concept of superordinate quality

Quality assurance within FEB is carried out by the Quality Circle GKM in the study programme, then at faculty and at University level. All three are integrated with the existence of the Internal

Quality Assurance System (SPMI) document which is used as a guideline for quality assurance. FEB also conducts Monev and AMI to evaluate study programmes related to fulfilment of criteria and to find the root causes of study programmes for evaluation. In implementing the SPMI, FEB publishes several guiding documents that regulate the cycle. The SPMI documents include: 1. SPMI Policy, 2. SPMI Manual, 3. SPMI Standards and 4. SPMI Form.

Evaluation by Doctoral Students

Evaluation of students is carried out two times per semester, before mid-term exams and at the end of the semester. The evaluation of the learning process is carried out using the SIAT (Integrated Academic Information System) system. Students will fill out a survey form to assess the learning process that has been done by lecturers, class activities and lecturer competence. It takes into account the results of student workload evaluation and analysis. In addition to the survey of the learning process, FEB also conducts a satisfaction survey of students regarding the perception of services provided by the study programme to get feedback on all aspects of the services provided. The results of the survey are used as quality improvement input. The quality management analyses the data and passes on recommendations to the programme management and check follow-up measures. The Dean will release the results to lecturers every semester in order to make some improvement (e.g., in teaching methods). The results of the survey are also published to all stakeholders. The study programme carries out a dialogue every semester with students to follow-up on suggestions and feedback of students. Moreover, FEB offers a separate system via hotline and chat centre for anonymous complains of students.

Evaluation by the supervisor

The study programme regularly monitors student progress through a guidance mechanism, both structured and unstructured guidance. This evaluation mechanism is regulated in the study programme dissertation writing guidelines. Every implementation of guidance is recorded through a guidance implementation book, which contains the time of implementation of guidance and input/remediation of the thesis and supervisor. This guidance implementation book records the progress of students' thesis preparation. The head of promoter is required to report student study progress to the head of study programme at the end of each semester through the reporting mechanism determined by the University. Lecturers and supervisors can also access student data via the UNPAD learning management system for staff.

The Faculty of Economics and Business also periodically conducts satisfaction surveys of lecturers. The implementation of this satisfaction survey is used to measure the level of satisfaction from lecturers towards the services provided by the Faculty. As with surveys conducted to students, the results of lecturer satisfaction surveys that have been conducted will be made next to be made analysis to then the results are used as quality improvement materials. The results of the survey were also published to all stakeholders.

Evaluation by third parties

In improving the quality of the learning process, FEB periodically conducts evaluation surveys of external stakeholders to see their level of satisfaction with the performance of the faculty. In order to carry out the survey in a sustainable manner, FEB has a Career Development unit. The surveys conducted include surveys conducted on alumni, users and other external parties. The results obtained from the survey will then be followed up by evaluation in a management review meeting which is held once a month. Any input from external parties will be used to improve the quality of learning. Information and results are provided for different stakeholders (such as the Ministry,

alumni, parents of students and employers). External stakeholders are also involved in the development of the curriculum.

Appraisal:

There is a quality assurance procedure in place which is systematically used for continuous monitoring of the study programmes and the further development of quality in terms of content, processes and results. The responsibilities are clearly defined. The Quality Circle GKM, the Quality Assurance Office at University level and the Quality Assurance Unit at faculty level are systematically interrelated.

The quality assurance of the Doctoral programme is systematically embedded in the quality concept for the research of the Faculty of Economics and Business and the University.

There is a regular evaluation concerning the implementation of the programme carried out by the Doctoral students, by the supervisors and by external parties according to a predefined procedure. The results of these surveys are forwarded from the quality management to the heads of the study programme. They are discussed internally and find their way into the process of quality development.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
5.	QUALITY ASSURANCE					
5.1	Quality Assurance in terms of Contents, Processes and Results			X		
5.2	Inclusion of Quality Assurance in a Superordinate Quality Concept			X		
5.3	Evaluation by Doctoral Students			X		
5.4	Evaluation by Supervisors			X		
5.5	Evaluation by Third Parties (Graduates, external Peers, Stakeholders)			X		

Quality Profile

Institution: Universitas Padjadjaran (Unpad)

Programme: Doctor of Accounting (DAcc)



Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.	STRATEGY AND OBJECTIVES					
1.1	Objectives of the Doctoral Programme			X		
1.2	Positioning of the Doctoral Programme in the education market			X		
1.3	Positioning of the Doctoral Programme in the Job Market for Graduates					
1.3.1	In the research fields			X		
1.3.2	Outside the research fields			X		
1.4	The positioning of the Doctoral Programme in the Strategic Concept of the Higher Education Institution			X		
1.5	Gender Equality and Equal Opportunities			X		
2.	ADMISSION					
2.1	Admission conditions and procedures			X		
2.2	Selection procedure			X		
2.3	Transparency of the Decision on Admission			X		
3.	IMPLEMENTATION					
3.1	Structure					
3.1.1	Structural Setup of the Doctoral Programme			X		
3.1.2	Doctoral Degree Regulation			X		
3.1.3	Status of the Doctoral Students			X		
3.1.4	Module Description			X		

3.2	Contents					
3.2.1	Logic and Conceptual Consistency			X		
3.2.2	Science and Research Based Teaching			X		
3.2.3	Focus of the Curriculum on Qualification and Competency Development			X		
3.2.4	Technical Offers			X		
3.2.5	Multidisciplinary Qualifications			X		
3.3	Examination Procedures					
3.3.1	Examination		X			
3.3.2	Organisation of the Examination Procedure			X		
3.4	Didactic Concept					
3.4.1	Logic and Comprehensibility of the Didactic Concept			X		
3.4.2	Diversity of the Teaching Methods			X		
3.4.3	Networking of the Doctoral Students			X		
3.4.4	Scientific Supervision			X		
3.5	Professional Competencies/Employability			X		
4.	SCIENTIFIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.1	Teaching Staff					
4.1.1	Structure and Number of Teaching Staff			X		
4.1.2	Scientific Qualification of the Teaching Staff			X		
4.1.3	Pedagogical Qualification of the Teaching Staff			X		
4.1.4	Internationality of the Teaching Staff		X			
4.1.5	Internal Cooperation within the Faculty		X			
4.2	Cooperation and Partnership					
4.2.1	Scientific Integration of the Doctoral Students			X		
4.2.2	Networking the Scientists			X		
4.3	Programme Management					

4.3.1	Structural Organisation			X		
4.3.2	Management Support		X			
4.3.3	Documentation of the Doctoral Programme			X		
4.4	Material Resources					
4.4.1	Quality of the Classrooms and Working Places		X			
4.4.2	Equipment (Literature, Magazines, Databases) for the Library			X		
4.5	Finance Planning and Financing					
4.5.1	Finance Planning and Financing of the Doctoral Programm			X		
4.5.2	Financial Support and Scholarship Programms			X		
5.	QUALITY ASSURANCE					
5.1	Quality Assurance in terms of Contents, Processes and Results			X		
5.2	Inclusion of Quality Assurance in a Superordinate Quality Concept			X		
5.3	Evaluation by Doctoral Students			X		
5.4	Evaluation by Supervisors			X		
5.5	Evaluation by Third Parties (Graduates, external Peers, Stakeholders)			X		