

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:	Bachelor of Accounting (S.Ak.) Master of Accounting (M.Ak.)
Type of accreditation:	initial accreditation

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

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

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

The FIBAA Quality Seal is awarded.



Assessment Report

Higher Education Institution:

Universitas Padjadjaran, Indonesia

Bachelor/Master programme:

1. Bachelor of Accounting
2. Master of Accounting

Qualification awarded on completion:

1. Bachelor of Accounting (Sarjana Akuntansi, S.Ak.)
2. Master of Accounting (Magister Akuntansi, M.Ak.)

General information on the study programmes

Brief description of the study programmes:

The **Bachelor of Accounting (BAcc)** is a four-year study programme that aims to educate accounting graduates that are qualified in mastering theoretical and practical concepts in accounting related fields and can positively contribute in a globally competitive environment. Students can choose between the six concentrations: Management Accounting, System Accounting, Taxation, Public Sector Accounting, Financial Accounting, Audit and Assurance.

The **Master of Accounting (MAcc)** is a two-year study programme that aims to educate graduates who are able to master and develop accounting science, accounting knowledge in professional practice and other disciplines through research with inter or multidisciplinary approaches that are beneficial to the national and international community and are also beneficial for the development of accounting science. Students can choose between seven specialisations, including Auditing, Tax Accounting, Government Accounting, Islamic Accounting, Management Accounting, Accounting Information System and Financial Accounting.

Type of study programme:

BAcc: Bachelor programme

MAcc: Master programme

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

BAcc: 4 years (8 semesters), 235-261 ECTS credits/ 144-160 sks credits

MAcc: 2 years (4 semesters), 66.8-91.85 ECTS credits/ 40-55 sks credits

Mode of study:

Both study programmes: full-time

Didactic approach:

Both study programmes: study programme with obligatory class attendance

Double/Joint Degree programme:

BAcc: optional

MAcc: optional

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

BAcc: 135 per year

MAcc: 120 per year

Programme cycle starts in:

BAcc: summer semester (August)

MAcc: summer semester (August) and winter semester (February)

Initial start of the programme:

BAcc: 1957

MAcc: 2006

Type of accreditation:

Both study programmes: initial accreditation

Procedure

A contract for the initial accreditation of the Bachelor of Accounting (Sarjana Akuntansi – S.Ak.) and Master of Accounting (Magister Akuntansi – M.Ak.) 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 Oehlich

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 Doctor of Accounting (Dr.). 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

For Bachelor programmes

The Bachelor of Accounting offered by Universitas Padjadjaran fulfils the FIBAA quality requirements for Bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on 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.

For Master programmes

The Master of Accounting offered by Universitas Padjadjaran fulfils the FIBAA quality requirements for Master programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on 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 with the Bologna Declaration.

The panel members identified areas where both programmes could be further developed:

- including more lectures in English language with respect to international contents (see chapter 3.4),
- 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).

For the **Master of Accounting** additionally:

- taking the professional experience of students into account and creating different study groups (see chapter 2.),
- incorporating more subjects and contents of other fields (e.g., as electives), such as expertise of sociological aspects (qualitative research) and from the engineering field (see chapter 3.1),
- including information on students' prior professional experience into the evaluations to adapt the workload accordingly (see chapter 3.2).

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

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

- International orientation of the study programme design (see chapter 1.2),
- Guest lecturers (see chapter 3.3),
- International contents and intercultural aspects (see chapter 3.4),
- Internationality of the student body (see chapter 3.4),
- Internationality of faculty (see chapter 3.4),
- Practical business experience of faculty (see chapter 4.1),

- Internal cooperation (see chapter 4.1),
- Programme Director (see chapter 4.2),
- Process organisation and administrative support for students and faculty (see chapter 4.2),
- Cooperation with business enterprises and other organisations (see chapter 4.3),
- Quantity, quality, media and IT equipment of teaching and group rooms (see chapter 4.4),
- Alumni activities (see chapter 4.5),
- Quality assurance and quality development with respect to contents, processes and outcomes (see chapter 5.),
- Evaluation by students (see chapter 5.).

And for the Bachelor of Accounting additionally:

- Positioning of the study programme on the job market for graduates (see chapter 1.3),
- Integration of theory and practice (see chapter 3.1),
- Interdisciplinary thinking (see chapter 3.1).

There is also one criterion that is exceptional:

- Cooperation with HEIs and other academic institutions and networks (see chapter 4.3).

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

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Information

Information on the Institution

Universitas 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

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

Faculty of Economics to the Faculty of Economics and Business (FEB) to position the faculty as a national 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 achievements:

- 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

Bachelor of Accounting

The Bachelor of Accounting (BAcc) is part of the Accounting Department of the Faculty of Economics and Business of Padjadjaran University. The BAcc programme provides comprehensive solutions for the development of accounting science in Indonesia, provide quality input for the world of work and develop the accounting profession ranging from public accountants, internal accountants, government accountants, teaching accountants, tax accountants and public sector accountants. The educational curriculum for the BAcc programme has been designed to follow national and international standards. Namely, the International Education Standard (IES) set by the International Federation of Accountants (IFAC) to form the personality of accountants who master accounting skills, are qualified in soft skills and have high ethical attitudes and behaviour. The BAcc programme was redesigned

using an outcome-based education (OBE) approach that focuses on measuring student performance through outcomes.

Table 1: Statistical data Bachelor of Accounting

		2021	2020	2019
# Study Places offered by HEI		136	135	135
# Applicants	∑	4437	4003	2269
Application rate		3262,5%	2965,2%	1680,7%
# First-Year Students (accepted applicants)	∑	117	121	117
	f	80	86	72
	m	37	35	45
Rate of female students		0,68	0,71	0,62
# Foreign Students	∑	43	6	
	f	37	3	
	m	6	3	
Rate of foreign students		0,37	0,05	0,00
Percentage of occupied study places		86,03%	89,63%	86,67%
# Graduates	∑	75	108	143
	f	42	70	76
	m	33	38	67
Success rate (students who finished their studies)		93,75%	96,69%	98,29%
Dropout rate (students who dropped their studies)		6,25%	3,31%	1,71%
Average duration of study		4,9	4,5	4,6
Average grade of final degree		3,48	3,51	3,44

Master of Accounting

The Master of Accounting (MAcc) is part of the Faculty of Economics and Business, which was established in 2000, and has the competence to produce skilled graduates and experts in the fields of accounting, auditing and financial supervision. The MAcc has graduates across various sectors related to accounting and auditing, both the private and government sectors.

The market shows the high demand for good organisational financial management, not only focused on the corporate sector but also the public or government sector. The change in the paradigm of government organisation and management with the new public management approach has broad implications for more economical, effective and efficient public sector management.

The MAcc, Faculty of Economics and Business, Padjadjaran University, is one of the postgraduate study programmes at the Faculty of Economics, Padjadjaran University. The Faculty of Economics, Padjadjaran University was established based on Chancellor's Decree no 860/J06/Kep/KP/2001 concerning the Opening of the Master of Accounting Programme for the Postgraduate Program at Padjadjaran University, dated September 5, 2001. Legalisation of the existence of the Master of Accounting as one of the study programmes at the Faculty of Economics, Padjadjaran University was declared in Permit Extension Letter no 5837/D/T/K-N/2011 dated March 14, 2011. The current accreditation status of the Master of Accounting Study Program is A based on BAN certification Number: 1065/SK/BAN-PT/Ak-PPJ/M/ II/2021.

Table 2: Statistical data Master of Accounting

		2021	2020	2019
# Study Places offered by HEI		120	120	120
# Applicants	∑	89	58	56
Application rate		74,2%	48,3%	46,7%
# First-Year Students (accepted applicants)	∑	65	52	51
	f	34	27	33
	m	31	25	18
Rate of female students		0,52	0,52	0,65
# Foreign Students	∑	2	6	
	f	1	3	
	m	1	3	
Rate of foreign students		0,03	0,12	0,00
Percentage of occupied study places		54,17%	43,33%	42,50%
# Graduates	∑	35	37	57
	f	23	14	37
	m	12	23	20
Success rate (students who finished their studies)		98,46%	96,15%	98,04%
Dropout rate (students who dropped their studies)		1,54%	3,85%	1,96%
Average duration of study		2,9	2,6	2,5
Average grade of final degree		3,66	3,65	3,52

Appraisal:

The **Bachelor of Accounting** has a student capacity of 136 in 2021, with the number of new students enrolled reaching 117, a decrease compared to the previous year. However, the number of applications exceed by far the number of study places offered. Over the past three

years, the percentage of female students has increased by more than 68 %. The success rate of graduating on time is about 86 %. The average study period has increased from 4.6 years in 2019 to 4.9 years in 2021. The average grade of the final degree has increased from 3.44 in 2019 to 3.48 in 2021.

The number of study places in the **Master of Accounting** in 2021 is 120, and 65 students are registered as new students in that year (out of 89 applications), showing the high requirements and entry restrictions to ensure successful graduation of the students. The percentage of female students in the MAcc programme reached 52 % in 2020 and 2021. The timeliness rate of graduation in 2021 reached 54.29 %, with an average duration of study of 2.9 years and an average grade of the final degree reaching 3.66.

There are a few international students in **both study programmes**.

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programme (Asterisk Criterion)

Bachelor of Accounting

This programme is established with the aim to produce excellent accounting graduates that are qualified in mastering theoretical and practical concepts in accounting related fields and can positively contribute in a globally competitive environment. The BAcc programme develops subject-specific and extra-curricular qualification objectives and skills based on technical competence in accounting in accordance with Indonesian Qualification Framework level 6 (KKNI) and international accounting education standards (IES). At KKNI level 6, graduates must demonstrate the ability to master in-depth general and specific theoretical frameworks, apply science and technology, make data-driven strategic decisions and be accountable for their own performance. The graduates are prepared to pursue careers in technical and analytical fields of accounting.

The study programme follows the vision to become a World-Class Study Programme by 2025 through strong collaboration with industry, quality education and promotion of innovative research.

Therefore, the programme has the following missions:

1. Provide nationally and internationally competitive accounting education that meets user needs.
2. To conduct accounting research that solves social, national, and state problems and advances accounting science.
3. To provide community service to advance science and technology for academia, government, industry and society.
4. Building an academic community with integrity, character, competitiveness and global perspective.
5. Maintaining national and international strategic partnerships.

As a higher education institution, the BAcc programme aims to produce graduates who have knowledge and technical competence in accounting in accordance with international accounting education standards (IES) and have values, ethics and attitudes that are in accordance with professional life and society so they can positively contribute to Indonesia's and the global economy's development.

Adopting and referring to the competency standards of professional accountants that have been set by IFAC (International Federation of Accountants), namely the International Education Standards (IES) and KKNI, the main competencies of graduates of the BAcc programme are as follows:

1. Knowledge
 - Accounting, finance and other related sciences
 - Knowledge of business activities and organisation
 - Knowledge and competence in the field of information technology

2. Professional Skills
 - Intellectual skills
 - Technical and functional skills
 - Personal skills
 - Interpersonal and communication skills
 - Organisational and business management skills
3. Attitude
 - Public interest and sensitivity to social responsibility
 - Self-development and continuous learning
 - Reliable, responsible, punctual, and respectful
 - Applicable laws and regulations

Specifically, graduates are expected to have the competence and ability to work in the fields of:

1. Sharia Accounting
2. Banking Accounting
3. Oil and Gas Accounting
4. Social Accounting
5. Forensic Accounting and Investigative Audit
6. Enterprise Risk Management
7. Tax Planning

Master of Accounting

The study programme aims to produce graduates who are able to master and develop accounting science (KKNI level 8), accounting knowledge in professional practice and other disciplines through research with inter or multidisciplinary approaches that are beneficial to the national and international community and are also beneficial for the development of accounting science. Graduates are expected to have the competence and ability to work as a manager in the fields of financial reporting, auditing, information system development, taxation and other accounting fields in corporate and government institutions and other public sectors.

The study programme follows the vision to become an excellent Master degree in Accounting with high reputation and internationally recognised in 2026.

Therefore, the programme has the following missions:

1. Developing graduates who are competent in the field of accounting in accordance to worldwide demands of professional accountants.
2. Improving the competence and commitment of the academic staffs and students to play an active role in the development of applied accounting knowledge and technology at national and Asia Pacific level.
3. Organising internationally competitive higher education that is able to access the world's demands of human resources in accounting.
4. Organising higher education management with qualities in accordance to the principles of good governance to improve the reputation and the trust of stakeholders.

This study programme emphasises efforts to analyse and solve accounting problems through integrated research with other disciplines in order to improve accounting practices.

Therefore, this study programme has objectives to produce graduates who:

1. have high moral integrity; appreciate the diversity of values, social and cultural and are responsible, in accordance with the demands of the accounting code of conduct,
2. master knowledge in the field of accounting and integrate it with other disciplines to contribute to accounting development,
3. are able to manage research and development that is beneficial to accounting society, and who are able to gain national and/or international recognition for their work,
4. are able to solve problems in society through the contribution of ideas from the latest innovative research, as well as scientific-based community service,
5. have the motivation and commitment to develop themselves continuously in the field of accounting science and its application to their profession.

The competencies needed in the working sectors were identified from the profiles of the graduates and then formulated the PLO, which are:

1. realising the role and responsibility of a scientist in accounting, according to the Indonesian Accounting code of conduct,
2. implementing the code of ethics for accounting by considering other disciplines in solving problems and improving accounting practices,
3. analysing accounting theories and concepts, accounting measurements, accounting research methods, reporting and disclosure all accounting concepts with other disciplines,
4. designing and managing basic research or action research with an integrative and innovative multidisciplinary approach, oriented to the latest in science and technology,
5. developing alternative ideas and/or problem-solving actions based on the results of scientific and practical analysis with multidisciplinary approaches to improve accounting knowledge, accounting practices, in industry-organisational settings,
6. formulating ideas, recommendations and research results to be published at national and international level.

Appraisal:

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

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

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

The Faculty of Economics and Business (FEB) has been expanding its partnerships, collaborations and links with the best business and management schools and faculties around the world. The goal of collaboration is to tackle societal and fundamental challenges as well as enrich, expand and deepen the capabilities of both students and lecturers. The benefits of these networking projects include providing a range of non-local experiential learning opportunities such as language immersion, diversifying the student population, developing a campus community that cherishes cross-cultural sensitivity and multicultural understanding and appreciation, encouraging student integration, developing joint degree programmes with overseas universities and creating opportunities for research and knowledge transfer. FEB has cooperations with 23 foreign universities. In addition, the faculty has collaborations not limited to those 23 universities but also with other institutions and organisations.

Bachelor of Accounting

The Bachelor of Accounting (BAcc) has set a strategic target for the year 2025 of becoming a world-class study programme by emphasising an international orientation in the design of its study programme. In terms of curriculum, the study programme incorporates the learning curriculum with the Association of Chartered Certified Accountants (ACCA) and the Institute of Chartered Accountants of England and Wales (ICAEW), so that graduates of the programme are expected to have international standard competencies in accordance with the International Federation of Accounting Education Standards (IES) (IFAC).

In strengthening its international reputation, FEB UNPAD has become a member of the Association to Advance Collegiate Schools of Business (AACSB International), Association of Asia-Pacific Business Schools (AAPBS) and Association of Business and Entrepreneurship Student (ABEST 21).

The BAcc programme has developed international programmes such as the Double Degree Programme (DPP), Student Exchange Programme and Joint Degrees with partner universities worldwide to provide students with more opportunities to compete globally. This includes a collaboration with seven foreign universities, including Groupe Ecole Supérieure de Commerce de Troyes Champagne School of Management (France); Adam Mickiewicz University (Poland); North Illinois University (USA); The University of Northampton (UK); Rutgers Business Schools (USA); Universiti Teknologi Mara (Malaysia) and University of Bremen (Germany). The partnership with North Illinois University, for instance, allows for the study of the timely topic of "Legal Environment of Business Related to Environment, Social, and Governance (ESG)". Another programme is the International Undergraduate Programme (IUP) certificate, which provides graduates with an IUP certificate in addition to a regular undergraduate certificate from FEB UNPAD. This certificate is recognised by multinational companies.

Since 2021, students in the BAcc programme have also participated in exchange programmes through the Indonesian International Student Mobility Award, which is run in collaboration with the Indonesian government (IISMA). Students have the opportunity to spend one semester at a partnering overseas university studying, experiencing the host country's culture, and completing practical assignments related to one of their skills.

Master of Accounting

Following the objective of the Master of Accounting study programme (MAcc) to be recognised internationally, the international assurance process has been carried out since 2017 through ABEST 21 accreditation, an independent accreditation institution based in Japan, as well as being a member of the AACSB and AAPBS and actively joining the ASEAN Accounting Education Work Group.

The internationally oriented study programme is specifically designed so that students have sufficient knowledge and skills to be able to compete in the international world of work and an international academic environment, with features such as:

1. Curriculum designed by adopting International Accounting Education Standards (IES) issued by the International Federation of Accountants (IFAC) and IFRS issued by the International Accounting Standards Board (IASB), OBE approach, with a focus on outcomes for students after their learning process.
2. Inviting visiting academic staff from international partner PTs as well as public accounting practitioners from the Big Four and Professional Accountants in Business (PAIB) from multinational companies to participate in learning.
3. Organising international conferences and seminars, as well as conduct joint learning with international partner universities.
4. Facilitating students in studying at international higher education partners (short-course, exchange students, or Double Degree Programme).
5. Involve students in international research collaborations, international event organisations and international internship programmes.
6. The study programme is open to international students.
7. Lectures and teaching are encouraged in English.
8. Encouraging students and lecturers to publish in reputable international journals.
9. Facilitating alumni to work for world-class companies by providing diplomas, grade transcripts, diploma supplements and letters of recommendation in both English and Indonesian.

Appraisal:

Both study programme designs have an international orientation and a clear strategy to foster internationality in teaching and study (e.g., in terms of curricular contents, academic staff, practical experience abroad). The study programmes include many cooperations and expand its cooperation to offer different international options to the students. Therefore, the study programmes enable graduates to competently handle international tasks.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.2* International orientation of the study programme design (Asterisk Criterion)		X			

1.3 Positioning of the study programme

Since 2012, the Faculty of Economics and Business (FEB) has become a member of the International AACSB, this membership is indicative of its quality-related accomplishment. FEB is also accredited by ABEST 21, an international accreditation process provided specifically for management and business schools, it focuses on continuous improvement issues, initiatives and plans of higher education management. Acquiring this international accreditation demonstrates FEB culture of excellence, which is in line with the institution's vision and mission to become one of the most internationally competitive faculties.

The **Bachelor of Accounting** (BAcc) offers a different range of courses compared to Bachelor accounting programmes at other universities, since BAcc is required to align the curriculum with the Association of Chartered Certified Accountants (ACCA); the Institute of Chartered Accountants of England and Wales (ICAEW) and Federation of Accountants (IFAC) in accordance with international accounting education standards (International Education Standards-IES) set by international institutions. In 2023, the curriculum of the BAcc programme has been accredited by the ICAEW and still under review by the ACCA⁴. The three main references have formed an up-to-date and relevant curriculum framework to the objectives, scope, and depth of material that encourages student achievement in mainstreaming research as a method of education. Moreover, the BAcc programme has been awarded an A accreditation at national level.

The International Education Standard contains core competencies that fall into the field of Audit and Assurance, Financial Accounting & Reporting, Management Accounting, Finance & Financial Management, Information & Communication, Business Laws & Regulations, Taxation, Economics, Business & Organisational Environment, Business Strategy & Management, Governance, Risk Management & Internal Control, and Ethics. All courses in the BAcc programme are designed to be tailored to the needs of the job market. Internal lecturers in BAcc are supplemented by external lecturers, as well as domestic and international practitioners who work in the field.

Moreover, Accounting study programmes in Indonesia that have a concentration on information systems and public sector accounting are also relatively rare. Public sector interest in the accounting study programme is very high, while the system cluster is used as a role model by Institute of Indonesia Chartered Accountant Compartment of Accounting Educator (IAI-KAPD) to become a reference for all accounting undergraduates in Indonesia.⁵

Moreover, based on the ranking results by the Times Higher Education in 2022, Padjadjaran University is ranked 101-200 of the world rankings in 2022 and ranked 4th nationally. The number of applicants of the BAcc programme at the University of Padjadjaran in 2021 was 4437 and accepted only 117 students.

The **Master of Accounting** (MAcc) has been actively involved in professional associations, especially the Indonesian Association of Accountants Educator Accountant Compartment (IAI KAPd), where the Chair of the MAcc has been deputy chairman of the education sector since 2018 and has been President of the ASEAN Accounting Education Work Group since 2015,

⁴ see self-evaluation report p.16

⁵ see self-evaluation report p.17

as well as being chairman in the field of foreign cooperation at the Association of Indonesian Masters in Accounting Program Managers (APPSAI) in 2022-2024. Through the active role of the Head of MAcc, the study programme has enabled it to become a benchmark for other similar study programmes.⁶

Positioning of the study programme on the job market for graduates

The **Bachelor of Accounting** (BAcc) is committed to prepare profile of graduates who are expected to have technical knowledge and competence in the field of accounting in accordance with international accounting education standards (IES) and have values, ethics and attitudes that are in accordance with the norms of professional and social life. Students are prepared to be able to work in various professional roles by developing specific group-field of knowledge which encourages graduates to be competent not only on Financial Accounting and Auditing but also in Islamic Accounting, Banking Accounting, Oil and Gas Accounting, Social Accounting, Forensic Accounting and Investigation Audit, Enterprise Risk Management and Tax Planning. In addition, students are also advised to obtain professional certifications that have been initiated by the S1 Accounting collaboration, namely BREVET (tax training or courses), Australian CPA (Certified Professional Accountant) or IMA (Institute of Management Accountant). There are ten Certified Management Accountants, as well as six students who have a Certified Accurate Professional (CAP) computerised financial reporting certification. There are also students who are certified by the Institute of Chartered Accountants in England and Wales (ICAEW).

Through the Career Development Centre (CDC), the University conducts a tracer study, and the result has shown that most graduates from BAcc have good competencies based on user feedback. Most graduates have been hired by various eminent companies, national and multinational, within less than six months. Some graduates are even recruited in their final year before graduation. The programme prepares its strategy to increase various forms of collaboration in order to prepare graduates for national and international competition on the job market. The study programme also includes a number of agreements with the Big Four, particularly KPMG, Ernst &Young (EY) and Deloitte, to undertake internal recruitment for students before graduating from the study programme.

Graduates of the BAcc programme can pursue the following career paths:

1. Financial Accountants who are able to apply and evaluate accounting principles in accordance with applicable standards. As well as being able to make financial statements and analyse disclosures contained in financial statements.
2. Management Accountant who masters theoretical concepts in depth about the process of strategic and tactical planning of an organisation.
3. Government Accountant who is able to understand the concepts and procedures for calculating taxes and is able to independently compile fiscal financial statements for both entities and individuals.
4. Public Accountant who understands the business operations and financial management of public sector organisations and is able to compile financial statements with applicable public sector accounting standards.
5. Auditors who understand and demonstrate the ability to plan, conduct and report on audit processes.

⁶ see self-evaluation report p.17

6. System Analysts who are able to independently develop blueprint business processes in an accounting information system that supports the provision of information-based information and communication technology to support management control and organisational decision making using a system development method approach taking into account the industrial revolution.

Based on tracer studies conducted in the last three years shows that 81.53 % graduates state that the waiting period for employment is under six months from graduation. The results of the alumni tracer study showed that as many as 33.3 % of alumni worked in public accounting firms as auditors, 24.2 % worked in financial accounting and as many as 15.2 % worked in management accounting.

Graduates of the BAcc programme are spread across various types of industries, especially the financial industry. Many of alumni work in the field of government agencies and regulators such as the Ministry of Finance, Financial Services Authority and Central Bank of Indonesia. Meanwhile, many graduates also work in financial sectors, such as banking institutions such as Bank Central Asia, Bank Nusantara Parahyangan and Bank BJB.

In Audit and Assurance Services Industries, graduates are spread across the Big Four Public Accounting Firms namely Ernst &Young (EY), Deloitte, KPMG and PricewaterhouseCoopers (PWC) and also other prominent public accounting firms across Indonesia. Many alumni also work in state-owned enterprises such as PT Pertamina, PT Pegadaian Group and PT Bio Farma (Persero). Graduates are also spread across multinational companies such as Astra International Groups, Shopee Asia-Pacific, Deloitte Australia, Deloitte Malaysia, Unilever Singapore, Kraft-Heinz Company UK and Mondelez International UK.

In the **Master of Accounting** (MAcc) the area of accountancy analysis of the job market is carried out not only by the Career Development Centre, but also by the Accounting Department. From these job analyses, the department and MAcc defines a graduate profile for study programmes and this becomes the foundation to develop study programme objectives. Therefore, the accounting study programmes are defined and their aim is to produce graduates that have competencies relevant to the job market.

The curriculum of the Professional Accounting study programme is designed so that graduates can directly enter the world of work to practice as accounting practitioners. After graduation, they are registered as alumni members where Alumni MAcc then provides networks of competency development and career vacancies in the field of accounting. Graduates can also find networks among alumni of professional accounting associations that provide networks, career opportunities, and opportunities to join various accounting association institutions.

According to the tracer study, most of MAcc students are fully employment and decided to pursue further study to ensure the improvement of their career prospects. The tracer study also reveals that most of the graduates experience promotion after graduating from MAcc.

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

As an effort to become a World Class Faculty of Economics and Business in 2026, the Faculty of Economics and Business, Universitas Padjadjaran applies the following values:

1. Professional
2. Competent and with integrity in carrying out every mission,

3. Innovative,
4. Continuous improvement using a creative and solutive approach,
5. Ethical,
6. Performing by upholding universal values of goodness,
7. Global-minded, and
8. Respond quickly to every global challenge.

In order to realise the application of the applied undergraduate education system of public sector accounting that is able to produce graduates in accordance with the vision and mission, it takes an achievement strategy that must be pursued by the study programme as well as strategies at faculty level. The following four FEB Unpad grand strategies are pursued⁷:

1. Integration of the entire study programmes.
2. Internationalisation of study programmes.
3. Soft Skill Development programme.
4. Development of the alumni network.

Unpad aims to become a world-renowned University that contributes to society. The 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 economist.

Appraisal:

The reasons given for the positioning in the educational market of these study programmes are plausible.

The arguments in support of graduate employability on the basis of the stated qualification objectives are convincingly presented. The future fields of employment for graduates are plausibly set forth. Especially for the **Bachelor of Accounting**, the University has thoroughly analysed the job market for graduates and has comprehensively incorporated the results in the study programme. This is done via close connections and cooperations (e.g., with the Big Four), the focus on the job market that is supported with practical elements and institutionalised partnerships.

The study programmes are convincingly integrated into the overall strategic concept of Unpad, particularly with regard to internationalisation. The Faculty of Economics and Business is the leading faculty at Unpad to go through internationalisation. The study programmes' qualification goals are therefore in line with the HEI's mission and strategic planning.

⁷ Legal foundation: Regulation of the President of the Republic of Indonesia Number 8 of 2012, Concerning the Indonesian National Qualifications Framework (KKNI); Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 73 of 2013, Concerning the Application of IQF in Higher Education; Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2020, Concerning National Higher Education Standards; Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 5 of 2020, Regarding Accreditation of Study Programs and Higher Education.

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

2. Admission

For Bachelor programmes

The recruitment of a new student at the Faculty of Economics and Business is done through the SNMPTN and SBMPTN, which are conducted together as a national selection process, and the SMUP and Achievement path, which is independently done by the University. The Bachelor programmes select their student candidates by four paths. According to Regulation Kemendikbud Number 06/2020 Concerning the Admission of Bachelor Students in State Universities, admission is conducted through three routes, as follows:

1. National Selection to Enter State Universities (*Seleksi Nasional Masuk Perguruan Tinggi Negeri/SNMPTN*). This is the first test, among other routes, where selection is carried out by reviewing academic achievement, non-academic achievement, and/or portfolios of potential students.
2. Joint Selection for State University Entrance (*Seleksi Bersama Masuk Perguruan Tinggi Negeri/SBMPTN*). Potential students unable to pass via the first route can choose to follow this SBMPTN route. It comprises two tests: (1) an academic aptitude test that includes a cognitive capability appraisal, and; (2) an academic potential test that includes an appraisal of other capabilities of prospective students.
3. Unpad Admission Test (*Seleksi Masuk Universitas Padjadjaran/SMUP*). Those unable to pass via the SNMPTN or SBMPTN routes can follow this Unpad-specific route. Prospective students for 2022 should graduate from senior high school in 2020, 2021, or 2022. The secondary school graduates in 2022 who want to do the SMUP shall pass neither the SNMPTN nor the SBMPTN. Prospective students can use their SBMPTN scores or take another scholastic aptitude test by Unpad.
4. Achievement route: This is another route organised by Unpad via SMUP that is reserved only for those who have national/international achievements in science, sports, or the arts recognised by the *Kemendikbud*. Each selection process has been given a passing grade, an admission quota and requirements that must be met, these can be seen in an online registration platform.

For the International Undergraduate Programme (IUP) the following applies additionally: Universitas Padjadjaran is offering programmes in higher education through the International Undergraduate Programme (IUP), which is a special track for Indonesian and international students to pursue undergraduate degrees in selected undergraduate programmes with uniquely designed learning methods to conform to international standards. Prospective students are required to submit English Test (IELTS/TOEFL) and Unpad AQ Test.

The following links provide the registration details and selection process for each path.

- a. SBMPTN: <http://smup.unpad.ac.id/sbmptn/>
- b. SNMPTN: <http://smup.unpad.ac.id/snmptn/>
- c. SMUP: <http://smup.unpad.ac.id/persyaratan-dan-kriteria-penilaian/>

For Master programmes

According to the Chancellor's Decree Number 200/UN6.RKT/Kep/Hk/2022 SMUP, there is only one admission path for all Unpad Master programmes, including the Master programmes at the Faculty of Economics and Business: Universitas Padjadjaran Entrance Test - Postgraduate (SMUP).

All submission procedures, similar to SMUP for Bachelor programmes, are completed online via the SMUP website.

The requirements for prospective students of the Master programmes are as follows:

1. Indonesian foreign citizen;
2. graduates of Bachelor programmes accredited by the Indonesian National Accreditation Board for Higher Education of any scientific subject (multi-entry admission);
3. a certificate of the academic ability test (*Tes Kemampuan Akademik/TKA*) with a minimum score of 450;
4. a valid certificate and a minimum score of 450 from the Unpad English language test (*Tes Kemampuan Bahasa Inggris/TKBI*), or other equivalent English proficiency test;
5. a scientific publication in a reputable international journal (Q1) according to SJR: Scientific Journal Rankings – SCImago as the first author; these candidates are not required to have and upload TPA and TKBI scores when registering;
6. pass interview process to ensure admitted students are qualifying to contribute in meet study programme strategic objectives.

The Dean of FEB on behalf of the Rector of Unpad makes the decision regarding admission to the Master programme, assisted by the head of the study programme.

Counselling for prospective students

The Faculty of Economics and Business hosts information sessions for prospective students for Bachelor and Master programmes all year long. The heads of study programmes promote their programmes during these info sessions and prospective students and parents can ask the heads of programmes questions. FEB Unpad's manager for academic, student and alumni affairs also actively promote their study programmes at the education fair organised by high schools. Each study programme promotes its events and study programmes on its website and through social media channels such as Facebook, Instagram and YouTube. Unpad also organises regular online "open house" events called AKU (Ayo Kenal UNPAD, or Let's Get to Know UNPAD).

Prospective students can learn everything they need to know about FEB Unpad website and direct their enquiries to the online helpdesk⁸. Should the helpdesk be unable to directly provide the required information, they will refer prospective students to relevant counterparts, such as the faculty and/or study programmes, Unpad's language centre, the Centre for Psychological Innovation at Unpad (PIP), or others.

1. Podcast and Virtual Open House Activities,
2. UNPAD SMUP website (<http://smup.unpad.ac.id>),

⁸ see: <https://smup.unpad.ac.id/helpdesk/> (last access October 2, 2023)

3. Instagram and TikTok (<https://www.tiktok.com/@universitaspadpadjaran>). More than 175 short informational videos about SMUP <https://www.instagram.com/smupunpad/>: <http://www.instagram.com/unpad/>,
4. SMUP information via Facebook: <https://www.facebook.com/unpad>, Twitter: <https://twitter.com/unpad> and YouTube: <http://www.youtube.com/user/unpad>,
5. LinkedIn: <http://www.linkedin.com/school/universitas-padpadjaran/>.

Selection procedure

FEB Unpad has provided opportunities for candidates in the selection processes through SNMPTN and SBMPTN in accordance with the centre of the national committee. For Master candidates, FEB has provided the same opportunity for all new student candidates by standardising the SMUP procedures set by the university. The selection committee for the Master programme also uses an interview evaluation form to evaluate the applicant in the selection process. To ensure the fairness of the entrance examination, the interview process is conducted by two lecturers from each of the study programmes. Each interview will provide an independent evaluation for each applicant. The interviewers use the Interview Assessment Rubric to evaluate the candidate. It contains criteria to be evaluated by the interviewer, such as the quality of the proposed thesis proposal and personal qualifications (recommendation, communication ability, creativity, independence, scientific publication, motivation). The interviewer should recommend the candidate based on three criteria, namely, "A: recommended," "B: considered," and "C: not considered." Finally, the University and faculty will decide on the selection process. There is only one round of admission per semester.

Ensuring foreign language proficiency

The **Bachelor of Accounting** does not require foreign language proficiency to meet the qualification. At the time of admission, this foreign language proficiency is not required to be demonstrated. However, a minimum TOEFL score of 500 is required to pass and complete the study programme. Students of the **Bachelor of Accounting** in the international class (IUP) must submit a minimum TOEFL score of 500 for admission.

The **Master of Accounting** requires its prospective students to have English language proficiency (TKBI minimum of 450 or equivalent) that must correspond to the defined qualification. Certified proof of this foreign language proficiency must be shown at the time of admission.

Transparency and documentation of admission procedure and decision

Universitas Padjadjaran admissions to Bachelor programmes are governed by national laws. According to the rules, prospective students must be made aware of the transparent admissions selection process. On the official website of LTMPT (<https://ltmpt.ac.id/>), all information and admission guidelines for SNMPTN and SBMPTN are published. To manage registration for the admissions exam, SBMPTN also uses the LTMPT website. Registration and admissions procedures can both be done on this website by prospective students. This website is available to prospective students, who can use it to register and complete the admissions procedures. The LTMPT and the website of the state University both post the outcomes of the selection process. LTMPT holds press conferences on its own YouTube channel and notifies the public via its official Twitter account, @ltmptofficial when news will be made.

The Faculty of Economics and Business provides complete information on the selection procedure for prospective students through SMUP Unpad's website and additional documents in the form of brochures. Additionally, SMUP Office of Unpad oversees the Mandiri 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, and the Mandiri Selection process's outcomes are made public on the SMUP website.

After the application procedure, the Rector's meeting at University level to take final decisions on admission. 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 requirements are defined and comprehensible. The national requirements are presented and taken into account.

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

The selection procedure was developed on the basis of the study programme's objectives. Unpad follows the national selection procedure, but also conducts an own test after the national test to ensure that qualified students are admitted to the study programmes. The procedures are transparent to all stakeholders and tailored to ensure qualification of students.

Professional experience is not required for either of the two study programmes. However, in the **Master of Accounting** programme, there are many students who already have professional experience at the time of admissions. Therefore, the panel **recommends** taking the working experience of students into account and creating different study groups.

The admission requirements (required language proficiency level) for **both study programme** ensure that students are able to successfully complete the study programme (courses, additional literature, utilisation of counselling services and extracurricular activities). The study programmes motivate students to engage in further language development.

The admission procedure is described, documented and accessible for interested parties. The admission decision is based on transparent criteria and is communicated in writing via the national system or Unpad admission system.

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

3. Contents, structure and didactical concept of the programme

3.1 Contents

Bachelor of Accounting (BAcc)

Graduates from the BAcc programme are prepared based on Law Number 12 of 2012. They are expected to have knowledge and technical competence in accounting in accordance with international accounting education standards (IES) and have appropriate values, ethics and attitudes. This also includes norms of professional and social life to be able to contribute positively to the development of Indonesia and the global community. The programme objectives further reflect the strategic orientation of the study programme which considers the job market and graduates' profiles for employability. Every graduate of the BAcc programme is expected to take up the programme learning outcomes (PLOs), which are Attitude, Knowledge, Skill, Special skills (Audit, Financial Accounting, Management Accounting, Taxation, Public Sector Accounting and Accounting Information System).

Several introductory courses and other general courses, including Introduction to Accounting, Economics and Business and Management are offered to students during the first semester. The second semester of the programme introduces students to courses in Financial Accounting, Cost and Management Accounting, Information Systems, Financial Management, Taxation and Public Sector Accounting, among other topics that cover other concentrations.

Students take Governance and Ethics course in the third semester in addition to intermediate-level classes from the courses they took in the second semester. In addition to auditing courses and having access to optional courses, students are given advanced level courses from the previous semester's courses in the fourth semester. In the fifth semester, students will take courses in Accounting Theory and Business Communication and Presentation, while in the sixth semester, they will take courses in Capita Selecta in Accounting and Research Methodology. As a requirement for completing the study programme, students must complete a thesis, an internship process and Community Services (KKN) in semesters seven to eight.

Moreover, students can choose between the following six concentrations: Management Accounting, System Accounting, Taxation, Public Sector Accounting, Financial Accounting, Audit and Assurance.

Table 3: Curriculum Bachelor of Accounting

Curriculum Bachelor of Accounting , 8 Semesters											
1 st Semester											
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per								Workload	
		1.	2.	3.	4.	5.	6.	7.	8.	Hours in Hours	
General Courses		11									
1	Religious Education (Compulsory)	2								23,33 28	
2	Indonesian Ideology (Compulsory)	2								23,33 28	
3	Civic Education (Compulsory)	2								23,33 28	
4	Indonesian Language (Compulsory)	2								23,33 28	
5	Creativity and Entrepreneurship (Compulsory)	3								35,00 42	
Financial Accounting & Report		3									
1	Introduction to Accounting (Compulsory)	3								35,00 42	

Economics		3			
1	Introduction to Micro & Macroeconomics (Compulsory)	3		35,00	42
Business and Organizational Environment		3			
1	Introduction to Business and Management (Compulsory)	3		35,00	42
Business Laws and Regulations		2			
1	Business Laws (Compulsory)	2		23,33	28
2nd Semester					
Management Accounting		3			
1	Cost Accounting and Management I (Compulsory)	3		35,00	42
Taxation		3			
1	Taxation I (Compulsory)	3		35,00	42
Financial Accounting & Report		6			
1	Public Sector Accounting (Compulsory)	3		35,00	42
2	Financial Accounting I (Compulsory)	3		35,00	42
Information and Communication Technologies		3			
1	Management Information System (Compulsory)	3		35,00	42
Finance and Financial Management		3			
1	Corporate Financial Management (Compulsory)	3		35,00	42
Others		5			
1	English for Business (Compulsory)	2		23,33	28
2	Statistics for accounting (Compulsory)	3		35,00	42
3rd Semester					
Financial Accounting & Report		6			
1	Financial Accounting II (Compulsory)	3		35,00	42
2	Governmental Accounting (Compulsory)	3		35,00	42
Management Accounting		3			
1	Cost Accounting and Management II (Compulsory)	3		35,00	42
Taxation		3			
1	Taxation 2 (Compulsory)	3		35,00	42
Finance and Financial Management		3			
1	Investment and Portfolio Management (Compulsory)	3		35,00	42
Information and Communication Technologies		3			
1	Accounting Information System (Compulsory)	3		35,00	42
Governance, Risk Management and Internal Control		3			
1	Governance and Ethics (Compulsory)	3		35,00	42
4th Semester					
Audit and Assurance		3			
1	Auditing 1 (Compulsory)	3		35,00	42
Financial Accounting & Report		9			
1	Advanced Financial Accounting (Compulsory)	3		35,00	42
2	Special Topic in Accounting (Compulsory)	3		35,00	42
3	Financial Reporting Analysis (Compulsory)	3		35,00	42

Information and Communication Technologies		3		
1	Data Analytics and Management (Compulsory)	3	35,00	42
Management Accounting		3		
1	Accounting for Strategic Management (Compulsory)	3	35,00	42
Elective Courses for Concentration		4		
1	Elective Courses for Concentration	2	23,33333	28
2	Elective Courses for Concentration	2	23,33333	28
5th Semester				
Audit and Assurance		9		
1	Auditing 2 (Compulsory)	3	35,00	42
2	Information System Audit (Compulsory)	3	35,00	42
3	Internal Audit (Compulsory)	3	35,00	42
Management Accounting		3		
1	Management Control System (Compulsory)	3	35,00	42
Business and Organizational Environment		2		
1	Business Communication & Presentation (Compulsory)	2	23,33	28
Financial Accounting & Report		11		
1	Accounting Theory (Compulsory)	3	35,00	42
Elective Courses for Concentration		4		
1	Elective Courses for Concentration	2	23,33	28
2	Elective Courses for Concentration	2	23,33	28
Community Service Program		3		
1	Community Service Program	3	35,00	42
6th Semester (Non Kampus Merdeka)				
Management Accounting		2		
1	Management Accounting Concentration (Elective)	2	23,33	28
Audit and Assurance		2		
1	Audit Concentration(Elective)	2	23,33	28
System Concentration		2		
1	System Concentration (Elective)	2	23,33	28
Financial Accounting & Report		3		
1	Financial Accounting Concentration Elective	3	35,00	42
Taxation		2		
1	Tax Concentration Elective Courses	2	23,33	28
Public Sector		2		
1	Public Sector Concentration Electives	2	23,33	28
Others		6		
1	Research Methodology (Compulsory)	3	35,00	42
2	Capita Selecta Accounting (Compulsory)	3	35,00	42

6th Semester (Kampus Merdeka)					
Others		20			
1	Research Methodology (Compulsory)	3	35,00	42	
2	Digital Business Specialty Course	3	35,00	42	
3	Business Management Specialty Course	3	35,00	42	
4	Economics Specialty Course	3	35,00	42	
5	Other foreign language courses	3	35,00	42	
6	Free elective courses	3	35,00	42	
7	Free elective courses	2	23,33	28	
7th Semester (Non Kampus Merdeka)					
Internship		6			
1	Internship (Accounting Practice)	6	70,00	84	
Management Accounting		2			
1	Management Accounting Concentration (Elective)	2	23,33	28	
System Concentration		2			
1	System Concentration (Elective)	2	23,33	28	
Financial Accounting & Report		2			
1	Financial Accounting Concentration Elective	2	23,33	28	
Public Sector		2			
1	Public Sector Concentration Electives	2	23,33	28	
System Concentration		2			
1	System Concentration (Elective)	2	23,33	28	
Taxation		2			
1	Tax Concentration Elective Courses	2	23,33	28	
Audit and Assurance		2			
1	Audit Concentration(Elective)	2	23,33	28	
7th Semester (Kampus Merdeka)					
Internship		20			
1	Internship (Accounting Practice)	20	233,33	280	
8th Semester					
Thesis		6			
1	Research Proposal Seminar	0			
2	Thesis	6	0,00	0	

Table 4: List of electives Bachelor of Accounting

Management Accounting Elective	
1	Enterprise Risk Management
2	Business Process Management
3	Quality Management & Innovation
4	Organizational Design
5	Project Management
6	Social Accounting
Audit Concentration Elective	
1	Forensic Accounting
2	Investigative Audit
3	Communication and Audit Psychology
System Concentration Elective	
1	IT Governance
2	Digital Enterprise Architecture
3	Analysis and Systems Design Method
Financial Accounting Concentration Elective	
1	Oil & Gas Accounting
2	Sharia Accounting
3	Banking Accounting
4	Accounting Standards for SMEs
Taxation Concentration Elective	
1	Tax Accounting
2	Tax Planning
3	Capita Selecta Taxation
4	Special Topic of Taxation
5	Tax Audit
6	International Tax
Public Sector Concentration Elective	
1	Public Sector Budgeting System
2	Public Sector Management Asset
3	Public Sector Procurement System
4	Public Sector Performance Measurement
5	Public Sector Financial Management
6	Public Sector Financial Audit

Master of Accounting (MAcc)

This study programme educates accountants equipped with a focus on the knowledge, skills and behaviour stated in its PLOs. As with other programmes, attaining these PLOs is based on what a graduate will achieve upon completion of the programme.

The distribution of courses has been designed to cover four semesters and students are required to attend the three types of courses:

1. In the first and second semesters, students take general compulsory modules and concentration modules dependent on their specialisation in order to gain competencies in values of morality, plurality and empathy, in accounting concepts and theories, in general skills, including basic accounting concept, and in developing accounting implementation in practice.
The initial Master courses include the Seminar on Financial Accounting, Seminar on Management Accounting, Seminar on Auditing, Seminar on Information System and Accounting Research Methodologies.
2. In the third and fourth semesters, students learn skills in competency inter/multidisciplinary research, scientific publication, self-development and accounting ethics.
3. Minor courses that include one elective modules of concentration, to be completed during the second semester. Students can choose between seven specialisations, including Auditing, Tax Accounting, Government Accounting, Islamic Accounting, Management Accounting, Accounting Information System and Financial Accounting. Students might also take courses from other specialisations than the chosen one, additionally. Moreover, students can participate in international activities to gain international competencies and insights needed to make graduates ready to enter the international labour market. Activities that students can choose from are International Conference, International Publication, Student Exchange or Double Degree Programme.

Table 5: Curriculum Master of Accounting

1st Semester							
Modul No.	Title of Course Unit	Credit Points per				Workload	
		1.	2.	3.	4.	Hours in Class	Hours Self-Study
M1	General Courses - Compulsory						
M 1.1	Seminar on Financial Accounting	3				35,00	180
M 1.2	Seminar on Management Accounting	3				35,00	180
M 1.3	Auditing Seminar	3				35,00	180
M.1.4	Accounting Information System Seminar	3				35,00	180
M.1.5	Accounting Research Methodology	3				35,00	180
2nd Semester							
M2	Specialisation: Auditing						
M 2.1	Internal Audit Seminar		3			35,00	180
M 2.2	Audit Information System Seminar		3			35,00	180
M 2.3	Forensic and Investigative Accounting		3			35,00	180
M 2.4	Public Sector Audit		3			35,00	180
M 2.5	Current Issues in Audit		3			35,00	180
M2	Specialisation: Tax Accounting						
M 2.6	Tax Planning Strategy		3			35,00	180
M 2.7	Theory and Implementation of Taxation		3			35,00	180
M 2.8	International Taxation and Tax Treaty		3			35,00	180
M 2.9	Tax Investigations, Inspections and Collection		3			35,00	180
M 2.10	Special Topics in Tax Accounting		3			35,00	180
M2	Specialisation: Government Accounting						
M 2.11	Government Accounting		3			35,00	180
M 2.12	Public Sector Accounting Seminar		3			35,00	180
M 2.13	State Financial Management System		3			35,00	180
M 2.14	Governance and Risk Management		3			35,00	180
M 2.15	Public Sector Audit		3			35,00	180

M2		Specialisation: Islamic Accounting					
M 2.16	Islamic Financial Accounting		3		35,00	180	
M 2.17	Islamic Banking Accounting		3		35,00	180	
M 2.18	Islamic Economic and Finance		3		35,00	180	
M 2.19	Special Topics in Islamic Accounting		3		35,00	180	
M 2.20	Ethics and Governance for Islamic Financial Institutions		3		35,00	180	
M2		Specialisation: Management Accounting					
M 2.21	Behavioral Aspects of Accounting		3		35,00	180	
M 2.22	Accounting for Decision Making		3		35,00	180	
M 2.23	Strategic Management Accounting Seminar		3		35,00	180	
M 2.24	Management Control System Seminar		3		35,00	180	
M 2.25	Special Topics in Strategic Management Seminar		3		35,00	180	
M2		Specialisation: Accounting Information System					
M 2.26	Company System		3		35,00	180	
M 2.27	Financial Technology		3		35,00	180	
M 2.28	System and Governance Development		3		35,00	180	
M 2.29	Business Intelligence		3		35,00	180	
M 2.30	Analytics for Accounting		3		35,00	180	
M2		Specialisation: Financial Accounting					
M 2.31	Corporate Reporting		3		35,00	180	
M 2.32	Financial Management and Valuation Techniques		3		35,00	180	
M 2.33	Financial Statement-Based Business Analysis		3		35,00	180	
M 2.34	Governance and Integrated Risk Management		3		35,00	180	
M 2.35	Current Issues in Financial Accounting		3		35,00	180	
3rd Semester							
M3		Thesis Proposal - Compulsory					
M 3.1	Scientific Writing			2	23,33	120	
M 3.2	Thesis Proposal			2	23,33	120	
4th Semester							
M4		Thesis - Compulsory					
M 4.1	Thesis			6	70,00	360	
total		15-21	15-24	4	6	467-642	2,400-3,300
40-55 sks credits							

Rationale for degree and programme name

The degree, award and the designation names for Bachelor and Master programmes are regulated by the Ministry of Education, Culture, Research, and Technology decree No. 59 of 2018 and Rector Decree for study programme's establishment. The name of a study programme is chosen based on the consultation with the various stakeholders especially with the practitioners in the industry. The programme name is market driven based on the input from practitioners in the market. The programme name represents the profession and the skills set aimed by the study programme.

The study programmes are named as follows:

1. The Bachelor Programme in Accounting (BAcc) is named Strata 1 Ilmu Akuntansi in Indonesian, and its graduates are awarded a degree titled Sarjana Akuntansi (Bachelor of Accounting) or S.E.
2. The Master Programme in Accounting (MAcc) is named Strata 2 Ilmu Akuntansi in Indonesian, and its graduates are awarded a degree titled Magister Akuntansi (Master of Accounting) or M.Ak.

Integration of theory and practice

The curriculum for **Bachelor of Accounting** (BAcc) is designed to combine theory and practice. This is intended to prepare graduates for their respective fields of work in the future. Since the first semester, the curriculum framework has established courses that are integrated with a practicum. For example, courses on accounting principles, as well as introduction to micro and macroeconomics have integrated the courses with a practicum. Furthermore, until the third semester a number of courses are accompanied with a curriculum to ensure that materials and tasks assigned are aligned to develop practical and analytical skills through case studies.

The BAcc has several international collaborations with Accurate and MonsoonSIM to provide software that can help students to practice the theory that has been taught. Accurate software is used in financial accounting courses and MonsoonSIM for capita selecta courses. In addition to accurate and MonsoonSIM, the study programme is currently also preparing to provide SAS as Data Analytics software that will be implemented for audit and system courses.

In addition, starting of 2017, the BAcc included the internship programme as a required student activity with set credits. The internship programme is designed to provide learning experiences in the real work environment, opportunities to exercise their accounting knowledge gained in schools and to increase in the ability to solve real-world business problems and the development of soft skills such as the ability to communicate, present, express opinions and comprehend teamwork. After finishing the internship, students will prepare to present their internship report to measure and evaluate the alignment between theory and practice learned in courses.

Moreover, the academic staff includes experts from academics and practice to ensure that students get business insights and practical information. This also includes contacts to the BIG FOUR Accounting firms.

In compulsory courses in the **Master of Accounting**, even though the proportion of theory is more significant than practice, case studies and practical examples are still taught to apply the theory learned. Students get the theory of research methodology and accounting theory from these courses. In courses related to their chosen concentration, students are provided with specific theoretical and practical concepts for their respective concentrations. Similar arrangements of theory-practice integration are implemented in all concentration courses. Students are encouraged to apply the results of research and theory in discussing case studies, problem-based assignments or other types of projects that integrate their knowledge with real-world examples. Furthermore, the integration of theory and practice is applied to elective courses III (mini research projects in each department), elective IV courses (intervention in each department) and in master's thesis. As with the courses, the practical experience of academic staff, combined with learning methods that include practice, reinforces students' ability to apply accounting theory to practice.

Interdisciplinary thinking

The **Bachelor of Accounting** includes several compulsory courses outside of accounting, such as Introduction to Business and Management course, Introduction to Micro & Macroeconomics course and statistics courses, to ensure the implementation of an interdisciplinary thinking process. The study programme offers Accounting Capita Selecta that combines accounting, business and theoretical concepts of economics to teach students to be

able to work together to run and develop a business unit with the right techniques and strategies. In addition, in the research methodology course, students are instructed to concentrate not only on accounting but also on statistics and other sciences that are pertinent to the research that they will conduct to write their thesis at the end of their studies.

Moreover, The Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia developed the "Kampus Merdeka" programme, in which the Bachelor of Accounting is taking part. Students may enrol in cross-departmental courses in this programme. This encourages students to develop skills outside of their academic fields in order to increase their chances and flexibility in the workplace in the future. A learning system was designed by making it easier for students to enrol in courses outside of the study programme to ensure successful application of the Merdeka Belajar - Kampus Merdeka (MBKM) policy to learn up to three semesters outside the study programme. There are three options for choosing a course: taking it off-campus as part of the same study programme, taking it off-campus in a different study programme or taking it off-campus in a new study programme altogether. The three courses taken have the same overall credit value, are PLO compatible and have additional competencies that are connected.

In order for the Merdeka Belajar - Kampus Merdeka strategy to be implemented with guaranteed quality, it is important to specify several standards, including:

1. Quality of participant competence.
2. Quality of implementation.
3. The quality of the internal and external mentoring process.
4. Quality of facilities and markets for implementation.
5. Quality of reporting and presentation of results.
6. Quality assessment.

In addition, there are also entrepreneurship courses to round out students' skills, enabling them to launch their own enterprises after graduation in addition to working as employee. The BAcc also offered Coaching and Mentoring Clinics managed by Accounting Student Council collaborated with alumni to provide sharing sessions on topic of career and professions from various industries.

Generally, the **Master of Accounting** students have a background in accounting studies. However, students have different professions as accountant practitioners and often focus on more than just accounting. The diversity of sectors where students practice as accountants is also quite diverse, including students taking part in the financial sector, taxation, mining or government. Accounting is practically implemented in all disciplines because managing various sectors requires expertise and accounting. Other Master of Accounting profiles include accounting researchers, accounting managers, accounting consultants, audit managers, and public accountants. Of course, by having accounting knowledge as a basis, they can be used in various sectors to be used as research material.

Ethical aspects

FEB Unpad has deliberated its curriculum that aims to help students acquire expertise, advance professional skills, have advanced levels of scholarship, have good ethical standards, and have a broad international perspective, which are necessary for management professionals. The goals of the curriculum design process are not limited to student goals. A good curriculum design process will also include goals for FEB Unpad and its staff. The

curricula aim to create a student who are a successful learner who enjoys learning and makes good progress to comprehensively achieve excellence.

FEB designs its curriculum to produce students with good interpersonal and intrapersonal skills and have a qualified understanding of management and related fields so that they can be accepted and adapt well in their work environment, especially in the digital era. Ethical behaviour has been widely encouraged among all students and faculty members. Any misconduct against ethical standards will be punished in accordance with the academic handbook. Regulation of Academic Senate No. 6 Year 2017 rules the ethical aspects of being students in Unpad.

Ethical behaviour and ethical academic standards are explained to students during their orientation week in their first year. Ethical behaviour promoted during the orientation week, for example, is how to contact and communicate with your supervisor and your lecturer. Academic issues discussed during the orientation week, for example, are about plagiarism and how to make a good academic reference for their academic assignments.

Students, as researchers and/or writers of scientific papers, are prohibited from plagiarizing the results of their own research and/or scientific paper and/or a paper that belongs to someone else, in whole or in part, without properly citing the sources according to the established citation requirements. Further, regarding plagiarism violations are governed by Minister of National Education Regulation No. 17 of 2010 on the Prevention and Handling of Plagiarism in Higher Education.

Moreover, the **Bachelor of Accounting** ensures that the professional code of ethics is included into the curriculum as part of the learning outcomes. A code of ethics is included in the study programme's curriculum as well as through courses, including the Governance and Ethics course, which is a compulsory course. Students are expected to be able to carry out the role of professional accountant ethics, as well as discuss corporate governance, which includes principles, structures and processes, accountability and the most recent strategic issues in corporate governance.

The **Master of Accounting** as a closely related profession has also been regulated. The study programme pays great attention to ethical aspects related to the learning process of students and graduates. Various efforts related to building honesty, academic credibility and applying the accounting ethical codes are implemented in accordance with the applicable profession. The ethical code of conduct for researchers and scientists in accounting and accounting research methodology is embedded in the modules of several compulsory, major-related courses, including the Auditing seminar, seminar on Financial Accounting, seminar on Management Accounting, Accounting Information System seminar and Accounting Research Methodology. In the elective courses, the code of ethics is taught in the basics of accounting intervention and the thesis project.

Methods and scientific practice

Students of the **Bachelor of Accounting** are required to take Statistics for Accounting in the second semester with a weight of 3 sks credits, and a Research Methodology course in the sixth semester with a weight of 3 sks credits. These two courses support students' ability to conduct independent research, which will be done at the completion of the study time. While students are taught scientific thought processes in research methodology courses, they are

taught statistics in statistics courses that are relevant to the worlds of accounting, economics and business. Students must be proficient in data analysis techniques such as regression analysis, analysis of differences and descriptive analysis in order to pass statistics courses. In the research methodology course, students are asked to produce a research proposal that will be used as the basis for writing a thesis. Thesis is an academic scientific paper written by students at Bachelor level and is one of the graduation requirements for obtaining a Bachelor degree. Thesis contains the results of research that discusses a problem in a particular field of science by using applicable scientific rules. By writing a thesis, students must be able to integrate the skills gained from various accounting courses that have been studied with the knowledge gained from statistics courses and research methodologies.

Students of the **Master of Accounting** can obtain methodological competence from the Accounting Research Methodology course which teaches about the application of facts that occur in the environment into a scientific paper, based on logic and scientific reasoning in the preparation of a frame of thought, formulating hypotheses and concluding research results into the form of scientific papers that can be used as a basis for a scientific meeting. The preparation of a research proposal begins with determining the phenomenon of the problem, theoretical concepts and frameworks of thought, research methods, studies in discussion and determining conclusions and providing recommendations. The writing of research reports is found in several fields including Financial Accounting seminars, Management Accounting seminars, Accounting Information Systems seminars and Audit seminars.

Meanwhile, in the Research Methodology and Scientific Writing courses, students gain theoretical and practical concepts in conducting research and publication. Accounting research methodologies are also recommended for use in completing case studies, problem-based assignments and other projects and integrating them with students' existing knowledge and experience.

Examination and final thesis

Students in all programmes need to attend the class for 14 weeks plus two weeks of exams (the midterm and final semester exams). The class spent approximately 50 minutes per week for each unit of credit, plus 50 minutes of structured assignment and 50 minutes of independent activity in one credit.

Qualifications for **Master students** to be considered as a graduate comprise of:

1. passing all courses,
2. passing the thesis proposal defence,
3. passing the thesis defence and
4. having a minimum GPA of 3.0.

The grading for all course programmes in Unpad must use the same classification system:

Table 6: Grading system

Final Score (FS)	Grade	Grade Index
80 ≤ FS ≤ 100	A	4

68 ≤ FS < 80	B	3
56 ≤ FS < 68	C	2
45 ≤ FS < 56	D	1
FS < 45	E	0

In the **Bachelor of Accounting**, evaluation of student learning outcomes is conducted as a component of measuring the achievement of learning outcomes outlined for each subject. Evaluation of learning outcomes consists of mid-term examination and final examination components, as well as other evaluations that do not contradict with applicable regulations. Other evaluations are also held in the form of assessments, individual assignments, group assignments and quizzes that are carried out during teaching and learning activities. In the preparation of mid-term and final exam questions, the questions are prepared jointly by a team of lecturers who ensure that all the questions distributed are standardised questions for the entire class. The questions may also take the form of case studies to evaluate the integration of knowledge and skill indicators, which serve as measures of learning achievement.

Students who participated in the internship in semester 7 are also evaluated for the internship programme. Each student is obliged to give a presentation on the internship process, where the internship session process is intended to measure the alignment between the information and practical abilities acquired during the internship.

Table 7: Assessment methods

Assessment Method	Assessment Component	Assessment Criteria
Lecture Learning	Mid-Term Exam (25%), Final Exam (25%), Attitude & Class Participation (20%), Quiz (10%), Individual Assignment (-); Group Assignment (10%), Tutorial (10%)	A : Grade ≥ 80 B : 68 ≤ Grade < 80 C : 56 ≤ Grade < 68 D : 45 ≤ Grade < 56 E : Grade < 45
Problem-Based Learning/Case Method & Team based	Mid-Term Exam (15%), Final Exam (15%), Attitudes & Class Participation (10%), Quiz (10%), Individual Assignment (-); Group Problem Solving Assignment (50%), Tutorial (-)	A : Grade ≥ 80 B : 68 ≤ Grade < 80 C : 56 ≤ Grade < 68 D : 45 ≤ Grade < 56 E : Grade < 45
Project-Based Learning	Mid-Term Exam (15%), Final Exam (15%), Attitudes & Class Participation (10%), Quiz (10%), Individual	A : Grade ≥ 80 B : 68 ≤ Grade < 80 C : 56 ≤ Grade < 68 D : 45 ≤ Grade < 56

		Assignment (-); Group Project Assignment (50%), Tutorial (-)	E : Grade < 45
Discussion Learning	Based	Attitudes & Class Participation (10%), Case Study & Discussion (20%), Presentation (20%); Scientific Paper Assignment (50%), Quiz (-), Tutorial (-)	A : Grade ≥ 80 B : 68 ≤ Grade < 80 C : 56 ≤ Grade < 68 D : 45 ≤ Grade < 56 E : Grade < 45

Furthermore, students are required to write a thesis that must be passed by students before being declared to have fulfilled the study programme. Thesis is a final assignment that has a weight of 6 sks credits which is equivalent to academic activities every week 24 - 30 hours, or the equivalent of 600 - 750 hours of academic activities for one semester. The examination for the thesis is administered twice, first for the proposal defence and second examination is viva. Before they can participate in the defence and proposals, students are required to take and pass a comprehensive exam. The comprehensive exam material contains material on financial accounting, management, taxes, auditing, systems and the public sector.

Thesis can be replaced with scientific articles in reputable international journals or accredited national journals by students as the main authors along with their supervisors as co-authors by including Unpad institutions with reference to regulations issued by the Ministry of Education and Culture. The preparation of the thesis is carried out with the aim that:

1. students are able to compose and write a scientific work, according to the field of science being studied.
2. students are able to conduct research starting from formulating problems, collecting data, processing data, analysing data, and drawing conclusions.
3. helping students convey, use, apply the knowledge and knowledge gained into an integrated system for the development of knowledge.

The **Master of Accounting** (MAcc) held mid and final examinations using several types of methods, including quizzes, presentations, mid semester exams and final semester exams. Several assessment formats are conducted in the MAcc to assess Programme Learning Outcomes (PLO) and teaching methods. The assessment method is adjusted to the PLO to be achieved. During lecture sessions, students are assessed by academic staff. In addition, student assessment is carried out through various methods, including reading assignments, quizzes, presentations, discussions, case analyses and work practices. Students are also required to take mid-term and final exams. In general, the weight of each test for the final score is as follows:

- (1) midterm: 35 %;
- (2) final exam: 35 %, and;
- (3) quizzes, reading assignments, presentations and discussions: 30 %.

This proportion may vary according to each course.

At the end of the study, students are required to complete fieldwork and a Master thesis. The preparation of the thesis is guided by two advisors who have qualifications in accordance with

the topic of the thesis. To pass the thesis, students are evaluated twice, namely (1) a research proposal seminar and (2) the Final Master's Session. After the thesis manuscript is deemed to have met the requirements for examination according to the advisory team, the student concerned must present the thesis before the examiner team (Final Masters Session) consisting of two or three examiners plus the head of the study programme. The student will receive feedback from the examiners and supervisors in the form of suggestions for improving the thesis manuscript. All Master theses must be written according to APA publication standards and the thesis manuscript must be uploaded to the library. If according to the results of the final Master hearing, the thesis is declared passed.

Appraisal:

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

The degree and programme names correspond to the contents of the curricula and the programme objectives.

Theoretical questions are, where possible, explained by means of practical examples. The **Master of Accounting** is more theory-related since it is not a Master of Applied Accounting. Therefore, more theoretical than practical aspects are included into the programme. For the **Bachelor of Accounting**, theory and practice are systematically interrelated throughout the curriculum. There are many practical applications throughout the courses (such as case studies and especially use of Accounting software that is used in practice). Students also gain insights into practice from their lecturers who have practical experience and can teach the students about the requirements from practice and needs of clients. Furthermore, internships and practical units are integrated in the programme. Therefore, theoretical discourse and practical application complement each other in developing the students' qualification profile.

There is evidence that the programmes qualify for interdisciplinary thinking. In case of the **Bachelor of Accounting**, there are philosophical concepts included, as well as Islamic Finance background. Moreover, the programme includes the MBKM programme which allows students to study in another field and gain additional insights which fosters interdisciplinary thinking. For the **Master of Accounting**, the panel **recommends** incorporating more subjects and contents of other fields (e.g., as electives), such as expertise of sociological aspects (qualitative research) and from the engineering field.

Ethical implications (for example those of economical or juridical ways of thinking and acting) are appropriately communicated **in both study programmes**.

Students of **both study programmes** acquire methodological competences and are enabled to do scientific work on the required level.

All exams, as they are defined for the courses, are suited in format and content to ascertain the intended learning outcomes. The requirements are in accordance with the desired qualification level. The exams are characterised by a wide variety of test formats. The final

theses are evaluated based on previously published and coherently applied criteria, rules and procedures. The students prove, especially in their thesis, their ability to do scientific work and the achievement of the study programme's qualification objectives.

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

3.2 Structure

Each academic year consists of two terms, namely the first-half semester and second-half semester. There are at least 16 meetings (equal to 16 weeks) per semester. Two meetings are allocated for mid-term and final exams. One sks credit is equal to 40 working hours (170 minutes per week), compared to 25 working hours per semester in the ECTS system. Therefore, one sks credit equals 1.67 ECTS credits. This calculation follows the regulation issued by Kemendikbud, Decree Number 03/2020 (see Permendikbud 03/2020). One course could have one, two or more sks credits and these could represent various learning activities. The workload was calculated based on the composition between theoretical and practical activities required for each course. Each course represents a certain PLO and this determines the course objectives and activities.

Bachelor of Accounting

Projected study time	4 years / 8 semesters
Number of credits (national credits and ECTS credits)	144-160 sks credits equal to 240.48 – 267.2 ECTS credits
Workload per credit	1. Lectures, tutorials: a. Contact hours: 50 minutes/week b. Structured Assignments: 60 minutes/week c. Independent learning: 60 minutes/week 2. Seminars and others: a. Contact hours: 100 minutes/week b. Independent learning: 70 minutes/week c. Laboratory: 170 minutes/week
Number of courses	69 courses (41 compulsory, 28 electives)

Time required for processing the final thesis/project and awarded credits	6 sks credits, 4 months
Number of contact hours	(50 min x 14 x 144) /60 = 1,680 hours

The study programme requires students to complete at least 144 sks credits with a study period of four years (eight semesters). These credits need to be converted into study hours, prior to converting them into ECTS credits. Based on the above-mentioned conversion rate, 144 CP is equal to 240.48 ECTS credits.

Students can complete their Bachelor programme within seven to eight semesters. There are also additional non-compulsory electives that students can take. In this case, they might study up to 160 sks credits.

Master of Accounting

Projected study time	2 years / 4 semesters
Number of credits (national credits and ECTS credits)	40 CP - 55 sks credits equal to 66.8 - 91.85 ECTS credits
Workload per credit	1 sks credit = 40 hours
Number of courses	12-17 courses (7 compulsory and 5-10 electives out of 35 electives) including the postgraduate thesis proposal and final thesis
Time required for processing the final thesis/project and awarded credits	6 sks credits, 6 months / one semester
Number of contact hours	467 – 642 hours

In the Master of Accounting, semester 1 and semester 2 aim to prepare students to be able to master concepts, theories and methods from the scientific field of accounting and be able to master in compiling research results which are in accordance with learning outcomes in accordance with KKNl level 8. In semester 3, namely writing proposals and final theses, students will be able to present scientific papers in accordance with the understanding of concepts, theories, methods and analytical tools applied in scientific papers and be able to be responsible for the scientific work. To graduate from the study programme, the students have to accomplish at 40 sks credits, which consist of a minimum of 17 sks credits for compulsory courses, 7 sks credits major-related courses, 2 sks credits proposal thesis, and 6 sks credits of writing the Master thesis. There are also additional non-compulsory electives that students can take (courses from other specialisations). In this case, they might study up to 55 sks credits.

Study and exam regulations

Study and exam regulations are stipulated in the academic handbook and widely distributed and discussed during the orientation week. All study programme activities adhere to the established academic schedule by the faculty. This information is available via the FEB UNPAD website. Periods of practical units, such as internships can be included into the curriculum according to a prescribed procedure. Students can also study at other universities for a time period of 1-2 semesters and transfer the credits to UNPAD accordingly.

The midterm and final exams are the two exams that occur during a semester. The midterm examination is conducted at the eighth-class meeting and the final examination is conducted at the sixteenth-class meeting. In general, the test is two hours long, can be open-book or closed-book and is overseen by each lecturer who taught the course.

Students in the **Bachelor of Accounting** are allowed to take the exam if they meet the following requirements:

1. Registered as an active student in the relevant semester.
2. Meets all administrative requirements established by the faculty.
3. Attend at least 80 % of the activities of 16 weeks of lectures in the semester concerned and / or participate in all activities 100 % laboratory practicum, fieldwork, clinical work, seminars, or similar activities.
4. To take the exam, students are required to show a valid Student Identity Card

For concentration courses, students must aim for a minimum grade of C, and for other subjects, a minimum grade of D. Having the exception of subjects with a minimal focus of C, all 132 credits that students have successfully finished have at least 2 grades of D. No course has an E.

Table 8: Grade index

Final Score (FS)	Grade	Grade Index
$80 \leq FS \leq 100$	A	4
$68 \leq FS < 80$	B	3
$56 \leq FS < 68$	C	2
$45 \leq FS < 56$	D	1
$FS < 45$	E	0

To take the final exam (comprehensive exam, thesis trial, closed/open dissertation trial or similar activities), students must meet the following requirements:

1. Pass all faculties, departments and study programmes the student has taken (satisfies the cumulative study load requirement).
2. Have compiled and written a thesis (which has been declared 'fit for testing' by the supervisor) or published a paper in an accredited journal.
3. Have completed the administrative requirements set by the University and faculty.

Bachelor students are declared graduates if they:

1. have taken up the entire set learning load;
2. have graduate learning outcomes targeted by the study programme;
3. have a GPA greater than or equal to 2.75.

The criteria for graduation in the Bachelor of Accounting is listed as follows:

1. A GPA of 2.75-3.00 is categorised as "satisfactory";
2. A GPA of 3.01-3.50 is categorised as "very satisfactory";
3. A GPA of 3.51-4.00 is categorised as "praise" provided that the study period does not exceed the scheduled study period plus one year and has published scientific articles.

In addition to the requirements in point (3) students are required to submit proof of activities calculated based on the number of points of international activities as follows, but not limited to:

1. attend international seminars both as participants and as speakers;
2. internships in multinational companies (MNC);
3. publications in international journals both reputable and non-reputable;
4. student exchange;
5. participating in international competitions;
6. obtaining international professional certification.

For the **Master of Accounting**, study and exam rules and procedures are standardised based on the university regulation Rector's Decree Number 38/2021 about the educational administrative handbook for Master programmes at Unpad.

The study programme adapts the decree into a handbook specific to the Accounting programme. The study programme also designed assessment for PLOs through two strategies, namely course assessment and outcome assessment. Course assessment is designed and carried out by the courses' lecturers. To ensure the standard of course assessment, the study programme conducted a workshop for designing learning processes and evaluation. Meanwhile, outcome assessment is conducted by the study programme; for example, to ensure the achievement of PLO 5, the study programme checks the project outcome of the interventional study/action research course and through thesis examination.

Similarly to the Bachelor programme, components of each course grade vary across courses. Students' final grades for each course follow these criteria: A (80-100 %); B (68-79 %); C (56-67 %); D (45-56 %); E (< 45 %); T (incomplete value); K (not fulfilled presence).

These grades are employed to calculate the GPA, based on Rector's Decree 38/2021 concerning educational practice. The GPA can be used for relative grades between one student and other students. The final GPA and grade for each course are presented in their academic transcript. Final GPA is categorised as:

1. "satisfactory" (GPA 3.00-3.40);
2. "very satisfactory" (GPA 3.41-3.75), and;
3. "cum laude" (GPA 3.76-4.00).

In addition, although the study programme encourages students to publish in international accredited journals, in order to complete the study programme, the students should publish at least one research article in a national accredited journal (minimum SINTA 3) before graduation. After completing the programme, students will be awarded Master of Accounting (M.Ak). In addition to a diploma, students also receive a diploma supplement in **both study programmes**.

Feasibility of study workload

According to the University, the feasibility of the study programmes' workloads is ensured by:

1. appropriate curriculum design;
2. reasonable workload calculations;
3. adequate number and frequency of inspections, and;
4. proper support services.

If students need academic consultation, they can contact the head of the department or the head of the study programme. If a student needs psychological counselling, the head of the study programme can refer him to the Unpad Counselling and Guidance Centre.

In the **Bachelor of Accounting**, a total of 144 sks credits are needed to graduate. In order to finish their studies in eight semesters, students might enrol in an average of 18 to 24 sks credits per semester. The maximum number of credits that a student may take depends on their GPA. However, according to Permendikbud 03 / 2020 Article 20, high academic accomplishment students can only take a maximum of 24 sks credits per semester after two semesters in the first academic year.

Table 9: Credits per semester based on GPA

GPA Range	Maximum Credit Point
3,00-4,00	24
2,50-2,99	21
2,00-2,49	18
1,50-1,99	15
<1,50	<12

The study workload of 40 sks credits in the **Master of Accounting** is based on the national regulation but has also been adjusted to the provisions of the Ministry (minimum 36 CP). This workload was also set based on students and academic staff feedback on the learning process. The minimum study time is four semesters and maximum study time is eight semesters, with the curriculum designed so that the students can finish their thesis in the fourth semester. For example, the elective course in the second semester focuses on research in a specific major. In this course, students are encouraged to produce research ideas and review the literature. Furthermore, the research proposal can be evaluated through a research proposal seminar at the end of the second semester or the beginning of the third semester. Therefore, the students have sufficient time to conduct their research.

In addition, a warning system based on Rector's Decree 38/2021 (see Rector 38/2021) is implemented each semester by the study programme, giving academic warnings to students who meet the following criteria:

1. GPA of less than 3.00 in semesters one and two.
2. A grade of C grade (less than 68 %) at the end of the first or second semester.
3. Failed to take the research proposal seminar by the end of the seventh semester.
4. Failed to conduct the thesis defence at the end of the seventh semester.
5. Not registered for one semester.
6. Not graduated in accordance with the scheduled study period.

The academic warning is in the form of a formal letter, followed by a discussion session with the head of the study programme. The programme sends reminders at the end of the third semester to students who have not taken the research proposal seminar and at the end of the sixth semester to students who have not conducted a thesis defence.

Equality of opportunity

The recruitment of the students does not see gender as selection criteria, they are treated equally. The statistical data shows that female and male students are almost the equal number. From 2019 to 2021, the percentage of female undergraduate students in the Bachelor of Accounting increased. In 2019, female students exceeded males 62 % and increased to 68 % in 2021. In 2021, the ratio of female students in the Master of Accounting was 52.31 %. 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 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 programme structure supports the smooth implementation of the curriculum and helps students to reach the defined learning outcomes. The programme consists of courses and assigns credits per course on the basis of the necessary student workload. Practical components (such as internships) are designed and integrated in such a way that credits can be acquired. The course descriptions provide detailed descriptions of intended learning outcomes and the information defined in the ECTS Users' Guide.

There are legally binding study and exam regulations which contain all necessary rules and procedures and take into account, where applicable, national requirements. The study programmes are designed so that students can study for a certain time at other HEIs or do internships without any extension of their overall study time (e.g., in the framework of MBKM). The recognition of degrees and periods of study at other HEIs is regulated analogous to the Lisbon Recognition Convention; the recognition of periods of practical work is also defined. The final grade is supplied with an ECTS grading table.

The feasibility of the study programme's workload is ensured by a suitable curriculum design, by a plausible calculation of workload, by an adequate number and frequency of examinations, by appropriate support services as well as academic and general student counselling. When reviewing the workload, the HEI also takes into account evaluation findings, including student feedback and the programme's success rate. However, the evaluations of the **Master of Accounting** do not differentiate between students with working experience and those without. Therefore, the panel **recommends** including this information into the evaluations to adapt the workload accordingly.

The University ensures gender equality and non-discrimination. Students with disabilities are provided with affirmative actions concerning time and formal standards/requirements throughout the programme and examinations. Students in special circumstances, such as single parents, foreign students, students with a migration background and/or from so-called

non-academic backgrounds, are particularly assisted, e.g., with day care facilities. Moreover, the faculty and its study programmes are oriented towards the SDGs. The panel encourages the University to continue with the good work.

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

3.3 Didactical concept

The **Bachelor of Accounting** emphasises the balance of knowledge and practical skills that is expected among all study programme graduates. This is accomplished through the adoption of a curriculum that ensures student competency acquisition and development. The learning method in the study programme is carried out based on Outcome Based Education (OBE) where each subject has an OBE semester lecture plan as a guide in fulfilling learning outcomes. The learning outcomes determined based on the OBE are then used to determine the appropriate learning method.

Taking these demands into consideration, the learning method stresses student involvement in the classroom, which encourages students to participate actively in lecture activities while also encouraging students to think critically, be creative and investigate using a scientific approach. Lectures, project studies, seminars, tutorials, discussions, quizzes, student presentations, problems-based learning, guest lectures, group consultation, group guidance, self-directed learning and collaborative learning/group tasks can all be delivered face-to-face or online as part of the learning method.

The study programme integrates all aspects of resources to ensure the fulfilment of learning quality achievements, including increasing international competitiveness and the professionalism of lecturers' skills through access to education, doctoral study assistance and training and assistance for national and international certification. In addition, the study programme facilitates the accommodation of teaching facilities such as studios and e-learning systems.

The BAcc programme measures learning quality achievement by creating a quality control system through the establishment of an academic information system integrated with the LMS. One approach of evaluating learning methods is through mid-term exam and final exam, which are utilised as a tool to measure each student's learning achievement.

Through practicums and internships, the study programme also ensures the achievement of academic and practical knowledge. Project-based learning is also used in courses to develop

problem-solving skills and to measure levels of evaluation and creativity, allowing students to assess a concept or theory and create innovation.

Periodically, the teaching team and the head of the study programme carry out reviews and evaluations of the course syllabus. The BAcc has launched hybrid learning that integrates information technology into teaching and education for the wider community.

The didactic concept of the **Master of Accounting** is the application of OBE, which emphasises the sustainability of the learning process in an innovative, interactive and effective manner. The approach used in the learning process is case study-based learning. Students are invited to examine a phenomenon or problem from the surrounding community and current issues using scientific methods and literature review studies. Teaching activities use several methods: student-centred learning, blended learning, combining synchronous and asynchronous learning; and project-based learning. Project based learning through community case study can enrich the knowledge by practice.

Course materials

In order for each student to be aware of and comprehend the learning outcomes to be obtained, the learning methods used, the flow of topic discussions across one semester, and the material used, the lecturer must present and explain the Semester Learning Plans (RPS) to students at the first meeting. RPS must be uploaded by each instructor via the Learning Management System (SIAT) or Google Classroom. Consistent RPS implementation is required, and the LMS will reflect this. Regular RPS-related reviews are carried out at least yearly. The purpose of the RPS review is to assess how well the learning process has been implemented, including how well the lecture material is compatible with the RPS, how well the learning strategy is compatible with the learning goals and how well the infrastructure and facilities are compatible with the learning strategy. Periodic assessments of the learning process are also carried out utilising learning-related questions in addition to the RPS evaluation. At the end of the semester, students must complete online learning-related surveys for each subject included in the SIAT. At least once each semester, evaluations are done on a regular basis.

The subject matter is determined by the teaching team, which usually holds semester preparation meetings. For example, the teaching team decides which case studies students should discuss and analyse in a regulation and governance course. All relevant materials and information are provided online through Unpad's LiVE LMS, Unpad library and in weekly meetings for each course.

Guest lecturers

The educational methods give the students the capability to apply theories and solve real business problems. Furthermore, a student learning centre is provided to encourage students to be more independent in their study and to facilitate them in preparing paper assignments and presentations in the class. These methods are designed to build two-way communication rather than one-way communication. For example, project-based learning in a management study programme's management event class; a joint seminar and company visit in a postgraduate programme; a guest lecturer from government; a state-owned enterprise; and a unicorn startup business. The Faculty of Economics and Business has globalised its educational programme by inviting foreign researchers and lecturers through the international exchange to give special classes. Conducting an international exchange also helps a student gain more confidence by improving certain skills that help them connect with others, such as:

1. Leadership: Strong leadership and team management skills are important in almost any environment.
2. Studying abroad reminds the student to be cognisant of others' perspectives.

The Department, which includes postgraduate and undergraduate programmes, has globalised its educational programme by inviting foreign researchers to give special classes through international exchange. Since 2015, the Department has initiated a lecture series programme involving academics from both foreign and local universities in various academic activities. In order to increase the numbers of visiting scholars, the Department has tried to build a network through the faculty members who were previously studying abroad.

The **Bachelor of Accounting** (BAcc) regularly hosts lectures by guest lecturers across the nation and the world to broaden students' academic and practical perspectives. This type of lecture is given more than once in a semester. The session welcomes guest lecturers from a variety of professions to serve as enrichment representatives for various existing courses in the study programme. Guest lecturers are proposed according to the needs of the study programme.

They are generally academics or professional practitioners. Academics often teach content on specific topics in mandatory course areas, whilst practicing guest lecturers provide real-life work insight for elective courses (e.g., career development, health psychology and life-span development).

The materials presented by guest lecturers have assisted students in gaining a deeper grasp of the courses they are enrolled in. Offering guest lectures from both practitioners and academics, both domestically and internationally, can speed the development of a student's learning process, encourage joint research and innovation and it is expected to improve the employment prospective of students.

The same applies to the **Master of Accounting** that invites guest lecturers from foreign universities who teach fully in several courses, e.g., from Universiti Malaysia. This is useful for broadening students' perspectives in terms of culture and science. In addition, the MAcc also brought in guest lecturers from practitioners at the inaugural lecture to prepare students in connecting science and the world of work or professionals.

For **both programmes**, this includes the following examples:

- Astra Accounting Sharing “Expand Your Accounting Skill & Professional Readiness” by Accounting Division Head PT. Astra International Tbk.
- Investment and Capital Market Public Lecture “Islamic Banking and Finance in Oman and GCC: Products and Covid-19 Experience by Head of Shari'a (Risk, Audit and Compliance) Alizz Islamic Bank, Oman
- EY Campus Journey to Padjadjaran University by EY Indonesia, Assurance Service Partner
- General Lecture: How Digitalisation is changing Business in the Future by Ph.D. from CEO of Siemens Denmark Guest Lecture of Aarhus Univ. Copenhagen Business School and Padjadjaran University
- Know Your Future Insight Through Business Simulation MonsoonSIM by Quality Controller at MonsoonSIM

- Elevate Your Skills with Excel from Founder and Consultant at XIConsulting
- General Lecture Investment and Portfolio Management Managing Portfolio and Investment in Global Company by Financial Planning and Analysis Manager Northern Europe at Mondelez International
- General Lecture Governance and Ethics “Risk Management and Internal Control” by Senior Lecturer, Chairperson (Accounting) School of Management, Universiti Sains Malaysia, Penang, Malaysia

Lecturing tutors

Tutoring is an important part of the overall learning process for students in Accounting programmes. Many courses require hands-on technical skills as their learning objectives and the practical lab, where tutors are in charge, is an important place for students to acquire those skills. Many courses require students to attend tutor classes where they sharpen their technical skills, for example by doing weekly problem exercises. Although these tutor sessions are not graded, students are eager to attend because the exercises may contribute to their overall grade.

Several of the courses in the **Bachelor of Accounting** practices are run by teaching assistants under the guidance of a professor who serves as coordinator. Due to the numerous case studies and simulations students encounter during the practicum process, it considerably enhances students' grasp of associated disciplines. The practicum gives students an opportunity to gain a better understanding of the subject matter as well as an idea of how applicable the course information is in real-world situations. A stringent selection method was used to choose teaching assistants including the GPA, interviews, internships as practicum teachers and article writing are all part of the selection process. The teaching assistant also received training in Capita Selecta and certificates in Accurate and MonsoonSIM.

There are no formal lecturing tutors in the **Master of Accounting**. Informally, younger students often arrange sessions with older students to discuss cases and subjects that they find difficult. For example, the older students in the Master of Accounting study programme help younger students who are still in the first semesters to learn several accounting assessment tools for the basic course. The panel suggests building a structured tutoring system based on the already existing tutoring.

Appraisal:

The didactical concepts of **both study programmes** are described, plausible and oriented towards the programme objectives. It allows for the application of different teaching and learning methods, such as, for instance, case studies or practical projects. E-Learning is also included as part of the didactical concept. Therefore, students are encouraged to take an active role in creating the learning process.

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

Guest lecturers are regularly invited and also in a structured way so that their contribution forms an integral part of the study programme’s didactical concept and students’ qualification process. They come from a variety of occupations (from practice and from universities abroad), which enhances students’ chances of employment also at international level thanks to the profound insights they gain. The study programmes regularly invite alumni of the programmes to contribute to the learning process of students. This particularly enhances the employment possibilities of students due to practical applications and insights.

Lecturing tutors support the students in the learning process and help them develop competences and skills.

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

3.4 International outlook

International content is implemented in the curriculum by using international textbooks, international case studies and international visiting lecturers in the classes. Intercultural aspects are also an important part of the overall objective of the learning outcome, as Indonesia is a multicultural country as well as very open to other foreign cultures. Lecturers come from various cultural backgrounds and have graduated from various universities around the world, resulting in intercultural class discussions.

Students are also encouraged to join the “International Day” festival, where all cultural events from around the world are showcased by Unpad’s international students. International Day is held once a year. Students are also encouraged to take part in an exchange programme with one of the partners of Unpad.

Students are encouraged to take part in an exchange programme with overseas partners where they can study for one semester in another country and receive transfer credits. Currently, there are 38 partners in 17 countries.

Moreover, the study programme offers several international experiences:

1. Double Degree Programme: Over the past few years, FEB Unpad has established further opportunities for students to get an international education by developing a double degree programme with overseas partners. This programme is suitable for students who plan careers in organisations that transcend domestic borders, and provides an opportunity for students who are seeking both academic knowledge and intercultural competence. These programmes are conducted at Bachelor and Master level. With this programme, the student spends their first two years at FEB Unpad (two years minimum for Bachelor and one year for Master) and then the latter academic

year at the host institution. After they satisfy the degree requirements for both institutions, they will get two diplomas.

2. Joint Conferences and seminars: FEB Unpad has hosted a number of conferences and seminars with partner universities around the world, addressing issues in economics, accounting, business and management, as well as those affecting small and medium-sized businesses. This programme aims to promote high-quality and high-impact research as well as strengthen international networks.
3. Visiting Scholars: The purpose of this programme is to bring scholars from universities worldwide to the Faculty of Economics and Business for public lectures and postgraduate workshops. All faculty members play an important role in the development of research, teaching and collaboration.

Moreover, both study programmes include contents according to international Accounting standards and with a special focus regarding international activities, such as International Taxation and Tax Treaty, Islamic Financial Accounting, International Tax including topics such as international standards on auditing, business law on an international scale, international trade, as well as risks of local and international public sector organisations.

Furthermore, international Accounting databases are used in most of the courses to prepare students for future employment.

Internationality of the student body

Before the COVID-19 pandemic, FEB Unpad had more international students studying in the programme. Due to the pandemic, many international students have cancelled their plans to come and study in Indonesia. However, an online summer programme in August 2021 has attracted 375 international students from Asian countries to join the short courses in the faculty. In 2022, more online courses will be available for international students to take as part of exchange programmes.

FEB has an IUP (International undergraduate programme) programme, meaning that the programme is delivered exclusively in English language. There are 52 IUP students in the batch 2022. In 2022, several FEB students took part in the student exchange programme, which consisted of seven students doing student exchange (outbound) to various countries such as Germany and Malaysia. And two students from the Hochschule Bremen conducted an inbound student exchange at FEB Unpad. In addition, there are foreign students participating in the study programme who come from Poland, Ethiopia, Afghanistan and Timor Leste.

Moreover, FEB is one faculty with the highest number of students that accepted to join IISMA and IISMAVo.⁹ IISMA is Indonesia International student Mobility Awards meanwhile IISMAVo is Indonesia International student Mobility Awards for Vocational Students. In 2022, there are twelve FEB students at national level selection got accepted in IISMA and 13 students in IISMAVo.

⁹ see: self-evaluation report p.59

Internationality of faculty

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). 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 Tri dharma, which includes learning, research and community service.
- 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 Tri dharma field of PT.
- A learning workshop of the ASEAN FEB Collaborative Working Group was conducted.

The two study programmes have a number of lecturers that got international recognition from various organisations and universities. There are Doctoral holders as international examiner for dissertation and member of Enterprises Risk Management Academy of Singapore, as visiting lecturer at Singapore Institute of Technology and University of Sains Malaysia and as President ASEAN Accounting Education Workgroup (AAEW) for 2018-2022. Moreover, one PhD holder was speaker at International Conference on Accounting and Business Management (ICabM 2019) and a professor from UiTM as an adjunct professor. Furthermore, PhD holders from University Sains Malaysia and from Aarhus University Copenhagen Business School are included in the teaching teams.

Therefore, some courses contain English lectures, especially for courses that have foreigners as part of their teaching team, or courses held in partnership with foreign collaborators/universities (e.g., Critical Accounting Course with professors from College of Accountancy UST, Philippines).

FEB Unpad will also hold various programmes involving lecturers from faculty international collaboration partners in various academic agendas, including: international colloquia, webinars per field of economic and business studies, lecture mobility and other internationalisation programmes that are expected to increase faculty engagement with international partners and introduce FEB Unpad to more countries so that the number of international collaborations between faculties can increase significantly according to the target of faculties and universities.

Foreign language contents

English and Indonesian are compulsory subjects for all students. Some students can also choose other foreign languages as their objectives, such as Mandarin, Spanish, Korean or Japanese. FEB Unpad also encourages students to participate in exchange programmes at University partners. Students who are taking an exchange semester in Korea, Japan or other non-English-speaking European countries are encouraged to also learn the native language.

The textbooks and supporting papers for the courses use English. The teaching method in the classroom also uses English, and even the process of preparing the final project (thesis) also uses English. This is specifically for FEB Unpad students who choose the International Undergraduate Programme (IUP) class.

Apart from that, FEB Unpad also encourages students to have language skills other than English, especially if they plan to participate in exchange programmes with countries that require certain language skills, such as French.

At University level, Unpad has a Language Centre (*Pusbah*), which is managed by the Faculty of Cultural Sciences, in which various English Proficiency Tests are held as one of the mandatory requirements for prospective new Unpad students, including: English (TKBI/ELT).

Programmes such as internship programmes with business partners, industry and institutions in other countries, such as the United Nations and the Indonesian Embassy, which are then converted into internship courses; are in line with the Merdeka Learning Campus Independent Programme (MBKB).

Appraisal:

The acquisition of intercultural competences and skills are at the core of the study programmes' learning objectives and are strongly promoted. The focus of both programmes is aimed at international Accounting standards and international Accounting firms. A lot of different international contents and databases are used throughout the programmes. Students are thus prepared for the challenges in an international working environment. Through practical examples, students are enabled to act in an intercultural environment.

The two study programmes include students from various language areas and cultural backgrounds (such as Malaysia, Philippines or Poland). Moreover, Indonesian students go abroad to gain international experiences outside of the campus. Thus, discussions in the classroom and group work constantly reflect international aspects. The measures taken to ensure an international composition of the student body show a clear and sustainable effect.

The international composition of the faculty (teachers from different countries, teachers with international academic and professional experience) is a fundamental element shaping the profile of the study programme and is promoted by the HEI. It promotes the acquisition of international competences and skills of students.

The proportion of foreign language courses and required foreign language materials corresponds with the qualification objectives of the study programmes. However, the inclusion of foreign languages, particularly English, is not structured. Courses are conducted in Indonesian language; the materials are provided in English. Therefore, the panel **recommends** including more lectures in English language with respect to international contents.

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

3.5 Multidisciplinary competences and skills (Asterisk Criterion)

FEB Unpad aspires to produce high-quality graduates with multidisciplinary skills. Mastering IT technologies has been the DNA of all study programmes in FEB Unpad and computer application software is widely used as part of teaching technologies across programmes, including Accurate, MonsoonSIM and SAS. Soft skills such as communication and public speaking skills, as well as teamwork and cooperation, are essential skills for all study programmes. These skills are acquired in group project assignments and group presentations as part of the learning methodology of advanced courses starting in the 5th semester. Courses in the 5th semester and beyond require students to work in groups for group projects and group assignments and present their works in class. The study programmes also offer some courses specifically to improve communication skills, such as business communications, digital communication, visual communication, English language and Indonesian language. Students of International Business may also take another elective course in a foreign language (Dutch, French or Chinese). Conflict handling skills are acquired through class discussion in third year courses where lecturers are encouraged to use case studies, class discussions and student-centred learning methodologies.

Bachelor of Accounting

Using learning methods that emphasise student learning centres student activity in acquiring not only theoretical skills but also practical skills, the BAacc develops learning methods that not only emphasise courses related to accounting knowledge but also support students in gaining knowledge outside of accounting knowledge, which is expected to help and support the achievement of learning outcomes. Examples of courses that contain multidisciplinary competences skills are religious education, Pancasila, citizenship education and Indonesian language which are compulsory subjects in the first semester. Likewise, the Creativity and

Entrepreneurship course is designed to improve student skills through experiential learning about entrepreneurship and creativity in business.

Further, to improve students' ability in conveying ideas orally and in writing, the BAcc programme offers compulsory courses which is business communication and presentation. In this course, students are trained to improve in presenting and communicating business information by utilising writing and communication skills to the business for decision making through problem-based learning methods. In addition, students can improve their leadership skills and problem-solving skills through extracurricular activities such as module coaching and mentoring from alumni. The topics contained in the module as well as mentoring are very diverse and are expected to increase students' contextual knowledge.

The BAcc also participates in the Merdeka Learning Campus Merdeka programme (MBKM), which allows students to take 20 sks credits outside of the study programme to engage in research or study for three semesters. There are three course options: taking classes outside the on-campus study programme, taking classes in the same study programme off campus and taking classes in various study programmes off campus. In preparation for future employment, students are given the opportunity to refine their abilities in accordance with their strengths and interests by entering a suitable work environment through internship programme. Students can develop their inter-disciplinary teamwork, communication and public speaking skills through this opportunity.

Master of Accounting

Communication and public-speaking skills are delivered through compulsory courses, major-related elective courses and the thesis. To develop oral communication skills, students are given presentation assignments on their thesis and on several courses (e.g., General Accounting, Scientific Writing, Accounting Seminar). They acquire written communication skills from an academic writing course and thesis. Students develop public-speaking skills through research proposal seminars and their thesis defence. Cooperation and conflict handling are, for example, delivered through Accounting for Decision Making, with students divided into groups. Each group is given a case study related to a certain topic. The groups need to resolve the problem and analyse the case. In addition, the students will develop cooperation and conflict-handling skills in elective course IV (related to intervention in a respective major). Conflict resolution skills are needed when students meet stakeholders with various needs that cannot all be accommodated. Cooperation and conflict may also arise in the process of delivering the intervention. Finally, to build leadership skills, students take turns in the role of group leader for different assignments/projects.

Appraisal:

The students acquire communication and public-speaking skills as well as cooperation and conflict handling skills in accordance with the course descriptions. This is supported by means of suitable didactical and methodological measures, such as teamwork, presentations by students. The acquisition of further multidisciplinary competences, such as leadership skills and broad contextual knowledge, is ensured.

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

3.6 Skills for employment / Employability (Asterisk Criterion)

The courses are designed to equip the students with this promised skill set for employment. Students are equipped with diploma supplements to increase their employability, issued by professional associations or professional certification institutions. Diploma supplements for students include a certified government accounting associate from the Institute of Indonesia Chartered Accountants, digital marketing certificates from Markplus and an export-import administration certificate from the professional certification institution.

Heads of study programmes are actively engaged with prospective employers of their graduates by designing internship programmes with business and government entities. The University Career Development Centre (CDC) organises campus hiring activities and job fairs several times a year for our freshmen graduates. The CDC website also often provides internship opportunities for the students.

Bachelor of Accounting

The learning objectives of the BAcc are created to address demands in the workplace. At the university level, CDC organises various training activities/seminars to support students preparing for their careers, such as resume writing exercises, job interview training. This career centre also organises talent scouting, which provides a platform for students to take on internships at large companies in Indonesia, both national and international. An internship with the industry is compulsory for the BAcc. CDC also has a career guidance programme, where students can consult a career guidance psychologist to help them prepare for their future careers.

The internship programme must be followed by students in semester 7 for a minimum of six months. This programme will be put to the test at the end of the internship process at an internship session, which will determine whether the theory gained in class can be implemented in the internship. Further, the BAcc programme in collaborate with Accounting Student Council have arranged multiple sharing sessions with alumni for Coaching and Mentoring Clinics to equip the students with invaluable knowledge to help them with career preparation.

Moreover, MBKM offers an IISMA programme that encourages taking multidisciplinary courses that can subsequently be turned into electives totalling 20 sks credits.

Master of Accounting

The MAcc aims to produce graduates who are able to master and develop accounting knowledge accounting in professional practice and other disciplines Therefore, students in this study programme are equipped with skills to master the concepts, theories and methods of financial accounting, management accounting, auditing and other related disciplines in accordance with the concentration. This is carried out through an inter- or multidisciplinary approach to solving problems in practice these research skills are the most beneficial for

graduates. In addition, in the actual OBE curriculum, the study programme includes the knowledge and skills for intervention. According to several tracer studies that were conducted (TS), these skills are those most in demand by the users.

Appraisal:

The promotion of employability – for instance through the integration of theory and practice and through the promotion of multidisciplinary competences and skills – runs as a common thread of both study programmes through all their courses.

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

4. Academic environment and framework conditions

4.1 Faculty

Human resource development at Unpad conforms to a specified road map of quality management. This road map takes into account the following factors: need-analysis-based recruitment, individual competency, job history, performance evaluation, as well as internal and national regulations. Based on Government Regulation Number 80 of 2014 concerning the Designation of Unpad as a Legal Entity State University, Unpad has the authority to recruit new staff. The faculty has fulfilled the Republic of Indonesia Minister of Education and Culture Regulation Number 49 of 2014 concerning the provision of a minimum of 75 % of full-time faculty and each Master programme has two professors.

The table below illustrates the number and structure of faculty members. According to national regulations governing teachers and lecturers, in addition to Doctorate degree holders, Master graduates are also entitled to join the faculty as full-time lecturers. Faculty with a Master degree, on the other hand, are only permitted to conduct lectures for Bachelor programmes under the supervision of senior faculty members. Part-time lecturers are generally alumni professionals with extensive experience, as well as previous or retired lecturers. The hiring of a part-time lecturer is based on a recommendation from the professional association.

Table 10: Structure of Faculty staff

	Bachelor Program in Accounting	Master Program in Accounting
	Full-time lecturers	
Professors	6	4
Doctors	10	13
Masters	26	8
Total	42	25
	Part-time lecturers	
Professionals	30	19
Total full-time and part-time	72	44

Academic qualification of faculty

All programmes' academic qualifying criteria correspond to the rules framed by the University and the Government, respectively. According to this rule, the minimum requirement for teaching staff in Bachelor programmes is a Master degree in the relevant discipline. Doctoral grads are the required qualification for lecturers in Master programmes. The applicants should also demonstrate their proficiency in the classroom (publication and professional experiences).

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 professor¹⁰. 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 criteria¹¹: (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.

Pedagogical qualifications of faculty

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.

¹⁰ as per Ministerial Regulation of Kemendikbud Article One Number 8/2014

¹¹ 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

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 burdens¹². 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.

Practical business experience of faculty

As one of the three principles of Tri Dharma, all lecturers are obligated to perform community service individually. In this activity, lecturers' scientific talents and expertise are applied to the community. This exercise is performed on a regular basis and includes a variety of activities. Many of our lecturers come from business practice or have business experience. Both full-time and part-time academic staff have other roles outside Unpad – still related to their expertise in economics – including as expert consultants, webinar speakers and researchers. FEB also invites top managers from multinational companies to come and speak as webinar speaker or visiting lecturer.

The academic staff who teaches each course are experts in their domains to ensure that students get information and practice (from academics and practitioners). Most of the academic staff have practical experience supporting the learning process. Subject lecturers must have sufficient experience as training consultants and research experience in developing materials. Lecturer practical experience is utilised in course design that integrates theory with practice to provide students with relevant competencies in implementing theory into practice.

Permanent lecturers in the study programme have business-related competencies and educational backgrounds. These lecturers have experience not only as academics but also as practitioners in many businesses such as Auditors in Public Accounting Firms, Committees in various companies and public sector specialists. Further, the study programme also has non-permanent lecturers from both Indonesia and abroad. A total of 11.11 % are international academics and 22.22 % have a PhD, from Universiti Teknologi MARA (UiTM), Universiti Sains Malaysia (USM) and another lecturer is a Siemens Nordic CEO practitioner. In terms of non-permanent lecturers from within the country, 66.67 % work in the Supreme Audit Agency, the Ministry of Finance or the Directorate General of Taxes.

¹² KemenPANRB Number 17/2013 concerning Lecturer Functional Positions and Credit Scores

Internal cooperation

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, add contents and involve 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.

Student support by the faculty

Individual academics, infrastructure and student activities are supported by faculty. On the academic side, faculty members are highly accessible to students through e-learning platforms¹³ as well as emails and WhatsApp. Most lecturers have consulting hours for students if they want to discuss issues or problems, but most lecturers are also available for consultation beyond the consulting hours. This is achievable due to the small class size which make students feel they are close with their lecturers. In case that a problem cannot be solved with the lecturer, it is taken to faculty level.

In addition, there is student support with regard to academic activities via the application SIA. In this application, students can organise the supervision of thesis and course selections and also see the progress as well as course schedules. In case of difficulties, they can contact the study programmes since digital assistance and online counselling sessions for students are offered. Unpad has also developed an e-office to regularly update the website and social media channels to provide up-to-date contents.

FEB Unpad has provided student support such as guidance in course registration, study, and career development for various students, including foreign students. This support has been realised through various media, such as information websites, the academic office, the career

¹³ see: <https://paus.unpad.ac.id/oauth/authorize>

development centre office, and, for foreign students, the International Office. Guidance for course registration and study has been made completely accessible to all students, including foreign students, in the SIAT (Integrated Academic Information System). Students can also come directly to the academic office or the International Office for foreign students to ask questions.

Appraisal:

The structure and number of the faculty correspond to the programmes' requirements and ensure that the students reach the intended qualification objectives. The faculty's composition, consisting of full-time and part-time (as well as visiting) lecturers, guarantees that both the academic standards and the requirements of professional practice are fully satisfied.

The academic qualification of the faculty corresponds to the requirements and objectives of the study programmes. Unpad verifies the qualifications of the faculty members by means of an established procedure. Specific measures for the further qualification of the faculty members are implemented.

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

The practical business experience of the faculty corresponds to the requirements of the study programmes to integrate theory and practice. The faculty members have above-average business experience and use them in their teaching activities.

The faculty members cooperate with each other for the purpose of tuning the courses towards the overall qualification objectives. Meetings of all those teaching in the programme take place regularly (every week) to ensure close cooperation among the faculty. Furthermore, projects and courses within all study programmes are conducted cooperatively.

Student support is an integral part of the services provided by the faculty. It is offered on a regular basis and serves to help students study successfully.

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

4.2 Programme management

The tasks of the head of each study programme are determined in Rector Regulation No. 1 of 2020:

1. Study programme is led by the Chairman of the study programme.
2. The head of the study programme has the task of planning, implementing, developing, controlling and evaluating the quality of learning to achieve the expected competence of graduates.
3. The head of the study programme has the function of:
 - a. drawing up strategic plans, programmes and budgets at study programme level;
 - b. organising and developing learning in accordance with the curriculum;
 - c. ensuring the quality of education in the framework of the realisation of a superior and reputable study programme;
 - d. planning the needs of lecturers according to the demands of the curriculum and submit them to the department that houses the required lecturer's expertise;
 - e. carrying out evaluation and monitoring of lecturer performance to be reported to the Head of Department;
 - f. carrying out evaluation and monitoring of the implementation of learning to ensure the results of superior graduates and timely study;
 - g. coordinating the integration of research and community service activities that students organise into the curriculum;
 - h. developing the competencies, interests, talents and reasoning of students in accordance with the main competencies of the study programme oriented towards improving achievement and behavioural skills;
 - i. coordinating with learning managers, students and alumni in fostering student activities from students of their study programmes oriented to soft skills development and achievement improvement;
 - j. providing consideration of the performance assessment of the Secretary of the study programme and the staff of the study programme to the Deputy Dean for Resources and Organisation; and

k. reporting the implementation of learning to the Dean of the Faculty.

Moreover, the heads of both study programmes facilitate further options for the programmes and faculty. They are closely connected in a network of Accounting Associations which offer room for collaborations (such as joint publications and research projects) and exchanges. The heads of the study programmes conduct regular meetings with representatives from other universities of the ASEAN region (e.g., Singapore and the Philippines) to ensure up-to-date benchmarking and exchanges.

Process organisation and administrative support for students and faculty

FEB Unpad performs various service innovations which include:

- (1) Academic Services for Students,
- (2) Academic Administration Submission Services for Students,
- (3) Academic Information Services for Students and Lecturers,
- (4) Library Services for Students and Lecturers,
- (5) Virtual Office Service.

All administrative procedures are conducted and documented through PACIS¹⁴ (for students) and SIAT¹⁵ (for academic staff/ faculty member). Unpad also provides a learning management system (LiVE Unpad) which can be used to organise lecture materials, student assignments and examinations. In addition, at HEI level, Unpad provides ULT which offers integrated information and administration services¹⁶, including consultations for students, academic staff and all other members of Unpad. Unpad also offers a hotline through various communication channels (fixed line, SNS, website) that provides information and allows filing of complaints.

The plan for development of human resources also includes the administrative staff that is supported to get a Bachelor and Master degree, including distance-learning possibilities. Moreover, there are regular programmes for administrative staff to achieve targets, such as trainings related to IT (Microsoft certificates) and language courses (particularly English) or to join collaborations with abroad countries. Staff can also participate in Massive Open Online Courses (MOOC) by Unpad, e.g., an online course for e-material production and video conference basics or course on basic LMS). The staff development also refers to enhancement of technical skills and personal development.

Appraisal:

The head of each study programme coordinates the activities of everyone involved in the programme and ensures that the programme runs smoothly. The head of the study programmes successfully take initiatives to promote the systematic development of the study programme in a manner which includes all relevant groups.

Faculty members and students are supported by the administration in the organisation of the study programme. Sufficient administrative staff is available. Decision-making processes, authority and responsibilities are clearly defined. Teachers and students are included in the decision-making processes where their areas of work are involved. The opportunities of electronic service-support are used and supplement personal one-to-one counselling. Unpad

¹⁴ see: https://students.unpad.ac.id/pacis/mhs_home (last access October 3, 2023)

¹⁵ see: <https://paus.unpad.ac.id/oauth/authorize> (last access October 3, 2023)

¹⁶ see: <https://ult.unpad.ac.id/> (last access October 3, 2023)

offers the administrative staff opportunities for continuous professional development. The administrative staff acts as a service provider for students and faculty.

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

4.3 Cooperation and partnerships

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, including Bachelor and Master 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. For the Bachelor and Master of Accounting, this is signed with the School of Banking in the College of Business at UEH. 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 Mayis 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).

Students are encouraged to take part in an exchange programme with the overseas partners where they can study for one semester in another country and receive transfer credits. Currently, there are about 38 partners in 17 countries, and many of the students take this opportunity to expand their international horizons. FEB students also join IISMA and IISMAVo. IISMA is Indonesia International student Mobility Awards, meanwhile IISMAVo is Indonesia International student Mobility Awards for Vocational Students. In 2022, there are twelve FEB students national level selections accepted in IISMA and 13 students in IISMAVo.

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.

There are also cooperations with Copenhagen Business School (Denmark), Aarhus University (Denmark), University of Southern Denmark (Denmark), Universiti Malaya (Malaysia), Universiti Utara Malaysia (Malaysia), Hochschule Osnabruck University of Applied Science (Germany), University of Poitiers (France), and IESEG School of Management (France) comprise the Tri Dharma Partnership Initiative and a strengthening of the Tri Dharma Partnership, namely the University of Northampton (UK), Copenhagen Business School (Denmark), Rikkyo University (Japan), Northern Illinois University (US), and the International Management Institute (Switzerland).

Table 11: Lecturer and Student Mobility 2022/2023 for Accounting programmes

Lecturer and Student International Mobility	Number
Foreign visiting lecturer in Academic year 2022/2023, e.g., from Pecs University (Hungary), University Technology Mara (Malaysia)	18
Lecturer FEB Unpad visited overseas university as visiting lecturer and visiting researcher	5
Exchange Programme: Students engage in international student mobility; outbound exchange programme in overseas university and inbound international exchange programme at FEB Unpad	33
Double Degree: Students of FEB join Double Degree program in university such as: International Management Institute (IMI Switzerland), university of Northampton (USA) and Northampton University (UK)	2
International Summer Programme: student exchange visited FEB Unpad in summer course programme 2023 that comes from countries such as: Vietnam, Malaysia, Philippine, Thailand and Germany	16
Adjunct Professors from University Technology Mara (Malaysia), Wageningen University (Netherlands) and Leiden University (Netherlands)	3

In the field of education, the cooperation is established to enable Bachelor students to do a student exchange and enrol in a double degree or dual degree programme, e.g., the cooperation with Northern Illinois University (United States of America) or with several universities in Japan, such as GRIPS Japan, Takushoku University Japan, Rikkyo University Japan, the International University of Japan (IUJ) and Ritsumeikan University Japan. In terms of research and community service, the cooperation between Unpad and Leiden University (Netherlands) has produced the framework for international tourism management in Indonesia and the European Union.

Moreover, the Bachelor and Master of Accounting have lecturer outbound to University of Economics Ho Chi Minh City (Vietnam), Osnabrueck University of Applied Sciences (Germany), Leiden University (Netherlands), Broad College of Business at Michigan State University (US), La Trobe Business School (Australia) and University Graz (Austria).

Beside universities, Unpad also established cooperation with international academic network, such as with ASEAN Accounting Education Workgroup (AAEW) and with the GARCOMBS and Indonesia Regional Studies Association (IRSA). This also includes the Institute of Chartered Accountants in England and Wales (ICAEW). Furthermore, both programmes are founders of Accounting Association networks within Indonesia and the ASEAN region.

Cooperation with business enterprises and other organisations

Unpad also has collaborations with business entities as well as government institutions in the study programmes especially for internships, visiting lecturers, field study and research collaborations. FEB also actively collaborates with various private and public business enterprises and state institutions.

The cooperation between Unpad and business entities was established to realise the vision and mission of the faculty. The implementation of the cooperation between Unpad and business take form of:

1. Special education programme, especially in Master and Doctoral programme, for example with Supreme Audit Board of Indonesia, Pupuk Indonesia, Angkasa Pura;
2. Education Facility Grant, for example an academic building with Pertamina, hybrid learning studio and computer-based testing centre with PLN;
3. Applied research and business-related training and development, conducted with various organisations.

In total, Unpad has 116 corporations during the last three years. Internship programmes with business partners, industry and institutions in other countries, such as the United Nations and the Indonesian Embassy, which are then converted into internship courses; this programme aligns with the Merdeka Learning Campus Independent Programme (MBKM).

Moreover, the study programmes have broad cooperations via their alumni networks, particularly with the Big Four Accounting firms (Deloitte, EY, KPMG and PwC). These cooperations facilitate internships for students of these programmes to gain professional experiences and insights.

Appraisal:

The scope and nature of cooperation with Higher Education Institutions, other academic institutions and networks relevant for the programme are plausibly presented. The agreements forming the basis of the cooperation are documented (MoU or MoA). Cooperation with HEI, other academic institutions and networks are aligned with the strategy of the study programmes and actively promoted (for example, by means of regular joint conferences/meetings of those who are involved in the study programme in responsible positions, to discuss the further development of the programme). Such cooperation in a broad international network has a formative impact on the curricular contents and on the profile of the graduates to have international competences and experiences. By means of specific measures (e.g., student and staff exchange with many countries, other international activities, mutual sharing of course materials, and the joint offer of additional electives), they significantly contribute to the development of qualifications and skills.

Moreover, both study programmes have a broad networking of lecturers on at international level with constant lecturer exchanges (inbound and outbound) with universities all over the world (US, Australia, Europe and ASEAN region). The study programmes are also initiators for the foundation of Accounting organisations in Indonesia, therefore, the panel sees the two study programmes at the forefront of the development.

With regard to cooperation with business enterprises and other organisations, they also have a formative impact on the contents of the programme and on the profile of the graduates. By means of specific measures (e.g., cooperation in projects, provision of traineeships in the Big Four Accounting firms, professionals that are included into teaching activities), they significantly contribute to the development of qualifications and skills and to the quality of the final theses. The alumni network also contributes to the education of students, since these are included into courses and activities to facilitate contacts to employers or internship opportunities, as well as prepare students for business practice in the Accounting field.

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

4.4 Facilities and equipment

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 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 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.

Access to literature

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 (545 titles).

The available journals and databases include:

1. Alexander Street Press
2. Alexander Street Video
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 programmes, 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. For special contents of the curriculum (e.g., business games, role-playing game, virtual elements), the University possesses appropriate rooms which possess the specific technical components needed.

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

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.

The opening hours of the library take students' needs sufficiently into account. Access to the literature and journals as well as to digital media (e.g., particularly databases) is ensured. The literature expressly required for the study programme is available in the library and also kept up to date. 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.

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

4.5 Additional services

The Faculty of Economics and Business has indicated the support for the student's career development in its mission statement. FEB Unpad has the aim to provide a professional, accountable and conducive education (pedagogy, research and science development and community service). FEB Unpad supports the career development of its students by providing the Career Development Centre at University level. All Unpad students and graduates can get information about the job vacancies and job fairs, as well as for career development from the CDC website¹⁸. Furthermore, the CDC offers career consulting services on individual basis. There is a close cooperation with institutions that are familiar with alumni of the University. Moreover, the CDC offers career events on a regular basis. The University Career Development Centre also organises campus hiring activities and job fairs several times a year for freshmen graduates. The CDC website also often provides internship opportunities for students. The CDC also organises a variety of training activities and seminars to support students preparing for their careers, such as resume writing exercises and job interview training. The CDC organises talent scouting, which provides a forum for students to intern at large companies in Indonesia, both nationally and internationally. CDC also has a career guidance programme, where students can consult a career guidance psychologist to help them prepare for their future careers.

Alumni activities

According to Unpad, alumni are an important part of the faculty's development. They support the faculty for example by providing scholarships for students, internship opportunities in their companies, as well as donations for the facilities. Alumni are members of the alumni association that organises reunion gatherings to enhance the network capital among them as

¹⁸ see: <http://cdc.unpad.ac.id/> (last access September 25, 2023)

well as their connections with the faculty. There is an alumni organisation that covers all alumni faculties in the University called “Unpad Alumni Association” (IKA Unpad) while at faculty level it is IKA FEB. Unpad stays in contact through the website that includes a special section for alumni, tracer studies, newsletters and via information on social media (e.g., Instagram).

Moreover, Unpads offers engagement activities to stay in contact with alumni, such as e-learning benefits and partnerships in job platform to provide information on vacancies. Graduates can use their student access until two years after graduation.

FEB has a programme that collaborates with alumni called the Alumni Lecture Series, in which alumni of the Faculty of Economics and Business are asked to give a presentation or public lecture on topics that describe the level of expertise and professionalism of the alumni. This programme is held to disseminate information about practical tips for success in the world of work or business or other information that can inspire students or other alumni.

The Bachelor and Master of Accounting programmes keep a close connection with their alumni to receive feedback on the programmes as well as include them into their courses. Alumni are invited as guest lecturers (as practitioners) in the programmes or are invited to provide feedback for curriculum development. This especially refers to alumni that work for the Big Four companies and facilitate students’ access to internship and job opportunities.

Appraisal:

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

The University has also set up an alumni organisation with the aim of developing an alumni network. The activities are planned on a long-term basis, performed regularly, and are actively used for assessing and evolving the programme. Sufficient resources are available for this purpose.

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

4.6 Financing of the study programme (Asterisk Criterion)

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 is able to 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.

Appraisal:

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

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

5. Quality assurance and documentation

The 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 four 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 the 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 two 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.

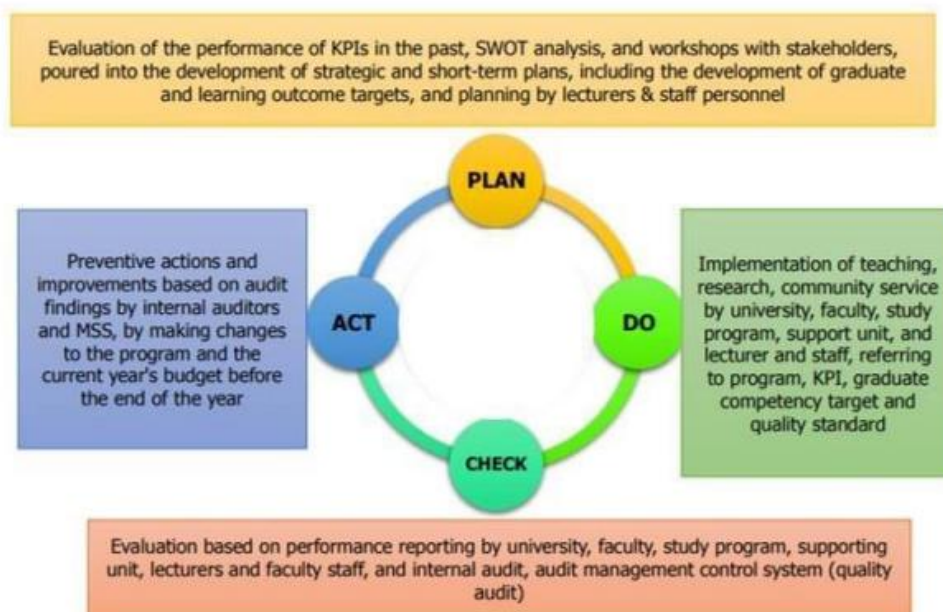
FEB also implements external quality improvement systems by means of accreditation process on a regular basis. The external quality systems ensure that the internal quality improvement system is implemented adequately by the faculty and all study programmes. Currently, FEB follows quality assurance systems 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.

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 Moneyv 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.

The PDCA cycle is applied to all teaching and learning activities within the two study programmes. It also includes international collaborations and community services that are monitored and evaluated. A monthly meeting is taking place to evaluate these activities.

Moreover, there are meetings conducted to discuss new methods of teaching in small groups of lecturers to stay up to date.

Evaluation by 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. 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 faculty will take actions to improve on the identified aspects. 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.

Students also have the opportunity to provide feedback to their lecturers after each session via the Learning Management System so that the quality assurance and development can be constantly reproduced. Results of evaluations are discussed between lecturers and with the students.

Evaluation by faculty

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 the student surveys, the results of the conducted lecturer satisfaction surveys will be evaluated next, and then the results will be used as quality improvement materials. The results of the survey are also published to all stakeholders.

External evaluation

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 quality assurance unit analyses the data and reports the results of the tracer study. The results obtained from the survey will then be followed up by evaluation in a management review meeting which is held once a month. Potential improvements, including technical details, are

discussed with academic staff, students and representatives of the alumni. Study programmes implement modifications, and these become subject to evaluation in the next semester (the cycle of quality assurance). All processes and procedures are documented by the quality assurance unit.

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.

Programme description

The curricula for all study programmes are documented in the handbooks and distributed to students in their inauguration week. The curricula and the syllabus for each course are available on the learning platform. The platform also provides information on the study programmes, such as examination schedules and programme regulations.

Information on activities during the academic year

Activities of the faculty and study programmes are communicated and promoted by the faculty's website as well as the social media of the faculty and the study programmes such as Facebook pages, Instagram and Twitter.

FB Fakultas: <https://id-id.facebook.com/febunpad/>

IG Fakultas: <https://www.instagram.com/febunpad/>

IG Prodi Akuntansi: <https://www.instagram.com/>

IG Prodi MAKSI: https://www.instagram.com

Appraisal:

The panel got insights into the quality assurance and development processes of the University that have been set up. Evaluations of the study courses, the lecturers and the University in general are carried out on a regular basis, which systematically and continuously monitor and develop the quality of the programme with respect to its contents, processes and outcomes. Therefore, internal and external quality management is carried out. Responsibilities are clearly defined. The success rate, students' workload and graduate employment are taken into account. Within the Bachelor and Master of Accounting, the programme management translates the evaluation results into changes to be implemented in the curricula. Input is also obtained from International Accounting Associations at ASEAN level and universities from other countries to ensure constant quality development and up-to-date-ness of the study programmes.

Evaluation by the students, quality control by the faculty and external evaluation are carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are communicated to the students and provide input for the quality development process. In addition, the evaluation results of the student evaluations are translated into a list of measures to be taken and published in an appropriate manner. Within the framework of controlling the implementation, it is ensured that measures are a) implemented, b) reviewed and evaluated with regard to their quality and faithfulness to the original objective, c) modified and adapted if necessary, as well as d) documented.

The study programme's content, curriculum and examination scheme have been documented and published (e.g., course plan and exam regulations).

The University regularly publishes current news and information – both quantitative and qualitative – about the study programme on their website and via social media (Instagram, Facebook and Twitter).

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

Quality profile

HEI: Universitas Padjadjaran (Unpad)

Bachelor / Master programme: Bachelor of Accounting (BAcc), Master of Accounting (MAcc)

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

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.2.3*	Feasibility of study workload (Asterisk Criterion)			X		
3.2.4	Equality of opportunity			X		
3.3	Didactical concept					
3.3.1*	Logic and plausibility of the didactical concept (Asterisk Criterion)			X		
3.3.2*	Course materials (Asterisk Criterion)			X		
3.3.3	Guest lecturers		X			
3.3.4	Lecturing tutors			X		
3.4	Internationality					
3.4.1*	International contents and intercultural aspects (Asterisk Criterion)		X			
3.4.2	Internationality of the student body		X			
3.4.3	Internationality of faculty		X			
3.4.4	Foreign language contents			X		
3.5*	Multidisciplinary competences and skills (Asterisk Criterion)			X		
3.6*	Skills for employment / Employability (Asterisk Criterion)			X		
4.	Academic environment and framework conditions					
4.1	Faculty					
4.1.1*	Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			X		
4.1.2*	Academic qualification of faculty (Asterisk Criterion)			X		
4.1.3*	Pedagogical / didactical qualification of faculty (Asterisk Criterion)			X		
4.1.4	Practical business experience of faculty		X			
4.1.5*	Internal cooperation (Asterisk Criterion)		X			
4.1.6*	Student support by the faculty (Asterisk Criterion)			X		
4.1.7(*)	Student support in distance learning (only relevant and an Asterisk Criterion for blended-learning/distance learning programmes)					X
4.2	Programme management					
4.2.1*	Programme Director (Asterisk Criterion)		X			
4.2.2	Process organisation and administrative support for students and faculty		X			
4.3	Cooperation and partnerships					
4.3.1(*)	Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)	X				

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