



AGENTUR FÜR  
QUALITÄTSSICHERUNG DURCH  
AKKREDITIERUNG VON  
STUDIENGÄNGEN E.V.

## EXPERTS' REPORT

### SEBELAS MARET UNIVERSITY

ACCOUNTING (BACHLOR)

MANAGEMENT (BACHELOR)

DEVELOPMENT ECONOMICS (BACHELOR)

ACCOUNTING EDUCATION (BACHELOR)

AGRIBUSINESS (BACHELOR)

August 2022

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## DECISION OF THE AQAS STANDING COMMISSION ON THE STUDY PROGRAMMES

- ACCOUNTING (BACHLOR)
- MANAGEMENT (BACHELOR)
- DEVELOPMENT ECONOMICS (BACHELOR)
- ACCOUNTING EDUCATION (BACHELOR)
- AGRIBUSINESS (BACHELOR)

## OFFERED BY OFFERED BY SEBELAS MARET UNIVERSITY, INDONESIA

Based on the report of the expert panel and the discussions of the AQAS Standing Commission in its 14<sup>th</sup> meeting on 29 August 2022, the AQAS Standing Commission decides:

1. The study programmes **Accounting (Bachelor)**, **Management (Bachelor)**, **Development Economics (Bachelor)**, **Accounting Education (Bachelor)** and **“Agribusiness” (Bachelor)** offered by **Sebelas Maret University, Indonesia** are accredited according to the AQAS Criteria for Programme Accreditation.

The accreditations are conditional.

The study programmes essentially comply with the requirements defined by the criteria and thus the Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG) and the European Qualifications Framework (EQF) in their current version. The required adjustments can be implemented within a time period of twelve months.

2. The conditions have to be fulfilled. The fulfilment of the conditions has to be documented and reported to AQAS no later than **30 September 2023**.
3. The accreditation is given for the period of **six years** and is valid until **30 September 2028**.

### Conditions:

#### For all programmes:

1. More specific course descriptions that are consistent and of comparable quality have to be publicly available in order to increase transparency also for external/international stakeholders.

#### Additionally for the programmes “Development Economics” and “Agribusiness”:

2. Elements must be integrated into the respective courses to ensure that students acquire appropriate competences in the areas of application, analysis and synthesis/judgement. This must be reflected in the course descriptions.

#### Additionally for the programme “Agribusiness”:

3. The intended learning outcomes and the described and published prospective job profiles need stronger alignment particularly regarding the planning skills and administrative competencies.

The following **recommendations** are given for further improvement of the programmes:

**For all programmes:**

1. The university should strategically implement the use of qualitative quality assurance methods.

**For the programmes “Accounting” and “Agribusiness”:**

2. The course descriptions should be updated in a way that they also explain whether the course is used exclusively for a programme or it is offered polyvalently.

**For the programme “Accounting Education”:**

3. Differentiated course codes and names should be used to avoid misleading perceptions about the content and qualifications since courses of different programmes use the same names.

**For the programme “Agribusiness”:**

4. It should be considered to introduce concentration courses and/or specialist tracks in order allow individual specializations within the programme to prepare the graduates even better for the diversity of job profiles the labour market requires.
5. More recent literature should be used and made reference to in the course descriptions.

With regard to the reasons for this decision the Standing Commission refers to the attached assessment report.

**EXPERTS' REPORT****ON THE STUDY PROGRAMMES**

- “ACCOUNTING” (BACHLOR)
- “MANAGEMENT” (BACHELOR)
- “DEVELOPMENT ECONOMICS (BACHELOR)
- “ACCOUNTING EDUCATION” (BACHELOR)
- “AGRIBUSINESS” (BACHELOR)

**OFFERED BY SEBELAS MARET UNIVERSITY**

Visit to the university: 14-17<sup>th</sup> of March, 2022

**Panel of experts:**

<b>Prof. Dr. Carsten Berkau</b>	University of Applied Sciences Osnabrück, Professor for Controlling and Accounting
<b>Prof. Dr. Rohaizah Saad</b>	Universiti Utara Malaysia, School of Technology, Professor for Management and Logistics
<b>Prof. Dr. Dietrich Darr</b>	University of Applied Sciences Rhein-Waal, Professor of Agribusiness
<b>Milan Grammerstorf</b>	Student of Economics at University of Bielefeld (student expert)
<b>Coordinator:</b> Ronny Heintze	AQAS, Cologne, Germany

## I. Preamble

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AQAS – Agency for Quality Assurance through Accreditation of Study Programmes – is an independent non-profit organisation, supported by more than 90 member institutions, both higher education institutions (HEIs) and academic associations. Since 2002, the agency has been accredited by the German Accreditation Council (GAC). It is therefore a notified body for accreditation of higher education institutions and programmes in Germany.

AQAS is a full member of ENQA and also listed in the European Quality Assurance Register for Higher Education (EQAR) which confirms that our procedures comply with the Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG), on which all Bologna countries agreed as a basis for internal and external quality assurance.

AQAS is an institution founded by and working for higher education institutions and academic associations. The agency is devoted to quality assurance and quality development of both academic studies and teaching in higher education institutions. The activities of AQAS in accreditation are neither restrained to specific academic disciplines or degrees nor to a certain type of higher education institution.

## II. Accreditation procedure

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This report results from the external review of the Bachelor programmes “Accounting”, “Management”, “Development Economics”, “Accounting Education” and “Agribusiness” offered by Sebelas Maret University, Indonesia.

### 1. Criteria

Each programme is assessed against a set of criteria for accreditation developed by AQAS: the AQAS Criteria for Programme Accreditation (Bachelor/Master). The criteria are based on the Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG) 2015. To facilitate the review each criterion features a set of indicators that can be used to demonstrate the fulfilment of the criteria. However, if single indicators are not fulfilled this does not automatically mean that a criterion is not met. The indicators need to be discussed in the context of the programme since not all indicators necessarily can be applied to a programme.

### 2. Approach and methodology

#### *Initialisation*

The university mandated AQAS to perform the accreditation procedure in March 2021. The university produced a Self-Evaluation Report (SER). In August 2021, the Sebelas Maret University handed in a draft of the SER together with the relevant documentation on the programmes and an appendix. The appendix included e.g.:

- an overview over statistical data of the student body (e.g. number of applications, beginners, students, graduates, student drop outs),
- the CVs of the teaching staff/supervisors,
- information on student services,
- as well as academic regulations.

AQAS checked the SER regarding completeness, comprehensibility, and transparency. The final version of the SER was handed in November 2021. The accreditation procedure was officially initialised by a decision of the AQAS Standing Commission on August 30<sup>th</sup>, 2021.

#### *Nomination of the expert panel*

The composition of the panel of experts follows the stakeholder principle. Consequently, representatives from the respective disciplines, the labour market, and students are involved. Furthermore, AQAS follows the principles for the selection of experts defined by the European Consortium for Accreditation (ECA). The Standing Commission nominated the aforementioned expert panel in February 2022. AQAS informed the university about the members of the expert panel and the university did not raise any concerns against the composition of the panel.

#### *Preparation of the site visit*

Prior to the site visit, the experts reviewed the SER and submitted a short preliminary statement including open questions and potential needs for additional information. AQAS forwarded these preliminary statements to the university and to all panel members in order to increase transparency in the process and the upcoming discussions during the site visit.

#### *Site visit*

After a review of the SER, a digital site visit to the university took place on March 14-17<sup>th</sup>, 2022. The experts interviewed different stakeholders, e.g. the management of the higher education institution, the programme management, teaching staff, as well as students and graduates, in separate discussion rounds and consulted additional documentation as well as student work. The visit concluded by the presentation of the preliminary findings of the group of experts to the university's representatives.

#### *Reporting*

After the site visit had taken place, the expert group drafted the following report, assessing the fulfilment of the AQAS Criteria. The report included a recommendation to the AQAS Standing Commission. The report was sent to the university for comments.

#### *Decision*

The report, together with the comments of the departments, forms the basis for the AQAS Standing Commission to take a decision regarding the accreditation of the programmes. Based on these two documents, the AQAS Standing Commission took its decision on the accreditation on 29. August 2022. AQAS forwarded the decision to the university. The university had the right to appeal against the decision or any of the imposed conditions.

In October 2022, AQAS published the report and the result of the accreditation as well as the names of the panel of experts.

## General information on the university

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Universitas Sebelas Maret (UNS) is a state university located in Surakarta under the Ministry of Research, Technology, and Higher Education of the Republic of Indonesia and was founded in 1976. UNS describes its vision in the SER as that of “an excellent center for the development of science, technology, and art the international level based on the noble values of national culture” and strives to achieve that via several missions, i.e. encouraging lecturers’ development and students’ independence in acquiring knowledge, skills, and attitude; conducting research based on developments in science, technology, and art; and by providing community service activities. Currently, UNS counts 36,000 students, of which 93 are international students. Local students are said to be coming from various parts of Indonesia. Efforts towards internationalisation are mentioned via cooperation with international networks, student and lecturer exchanges, and joint research collaborations with international universities as well as through the UNS Global Challenge platform, which provides international class programmes.

UNS is divided into four main organs: Senate, Rectorate, Internal Supervisory Unit, and the Board of the Trustees, with the Rectorate consisting of the Rector and four Vice Rectors: Vice Rector for Academic and Student Affairs, Vice Rector for General and Human Resource Affairs, Vice Rector for Research and Innovation, and Vice Rector for Planning, Cooperation, Business and Information. The university has four bureaus, one vocational school, eleven faculties and one graduate school, two institutions as well as seven Technical Implementation Units (TIUs).

The Bachelor’s programmes “Accounting”, “Management”, and “Development Economics” are all under the Faculty of Economics and Business (FEB), while the programme “Accounting Education” falls under the Faculty of Teacher Training and Education (FTTE) and the programme “Agribusiness” under the Faculty of Agriculture (FA).

The Faculty of Economics was established following a merger of several Economics faculties from various private universities in Surakarta in 1976 and currently offers seven study programmes in total: three Bachelor’s programmes, three Master’s programmes, and one PhD programme. The SER describes the faculty’s vision as that of a centre for development of high-performing and sustainable economics and business based on the university’s vision. The mission is said to be with a focus on sustainable education, research, and community service in the business and economic fields both nationally and internationally. FEB has developed partnerships with several international universities, e.g. in the UK, France, the US, and Australia.

The Faculty of Teacher Training and Education was also established following a merger of several faculties, with the Accounting Education programme being established in 1984. The faculty currently offers a total of 46 study programmes: 24 Bachelor’s programmes, 17 Master’s programmes, and five PhD programmes. FTTE follows the vision to further the development of science, technology, and art in teacher training and education by following the university’s vision with a focus on innovative education and learning, research, and community service. The Accounting Education programme follows that vision as well. According to the SER, the faculty has several autonomous privileges, especially in the areas of curriculum and teaching, strategic planning, human resource development, budget allocation, and management of facilities and equipment. International partnerships with universities in Asia, Europe, the US, and Australia are in place and focus on research collaborations, exchange programmes as well as double degree and continued PhD programmes.

The Faculty of Agriculture was established in 1976 following a merger of several private universities and currently offers twelve programmes: seven Bachelor’s programmes, four Master’s programmes, and one PhD programme.



### III. Assessment of the study programmes

#### 1. Quality of the curriculum

*The intended learning outcomes of the programme are defined and available in published form. They reflect both academic and labour-market requirements and are up-to-date with relation to the relevant field. The design of the programme supports achievement of the intended learning outcomes.*

*The academic level of graduates corresponds to the requirements of the appropriate level of the European Qualifications Framework.*

*The curriculum's design is readily available and transparently formulated.*

[ESG 1.2]

#### Description

##### General Remarks

The curricula of the study programmes to be accredited follow the same overall structure. Irrespective of the programme, all students have to take mandatory courses with regards to general skills, which are offered on the university level and address religious education, language skills, and entrepreneurship. These are also reflected in intended learning outcomes (ILOs) referring to general skills and attitude. Following the national *tridharma* approach to education, students are also required to participate in community service projects, which weigh 2 SKS (corresponding to 3.3 ECTS credits).

##### Accounting (ASP, Bachelor)

Students, who graduate from the Accounting Study Programme, are said to be qualified for employment as accountants in the public, managerial, and education sector, as well as for entrepreneurial management of businesses. In order to achieve this graduate profile, the university lists 22 intended learning outcomes (ILOs) which concern knowledge mastery and skills. Knowledge-based ILOs concern mastery of theoretical concepts, principles, and processes relevant for accounting and related areas, while skill-related ILOs define the ways and contexts in which students should be able to put their theoretical knowledge into practice.

The courses listed for the ASP programme fall into four main categories: (1) main compulsory courses; (2) supporting compulsory courses; (3) other compulsory courses; and (4) elective courses. The main compulsory courses address topics such as relevant subsections of accounting, taxation, information systems, auditing, or managerial control system, amongst others. The supporting compulsory courses are described to provide a link between accounting and other relevant fields, such as economics, law, statistics, and marketing. Courses listed in the category of 'other compulsory courses' are offered university-wide to provide the students with general skills and attitude (see above) and further include community service and an internship. According to the ideal course plan provided in the report, the compulsory courses are recommended to be taken in the first four semesters, while elective courses should be taken in the fifth, sixth and seventh semester. The latter provide the students with the opportunity to acquire further competencies in areas such as Islamic accounting and reporting, auditing and assurance systems, or sustainability, governance, and accountability, amongst others. The last semester is dedicated to the final thesis.

In total, students have to achieve 145 SKS (corresponding to 217.5 credits), of which 136 (204) are to be gained from compulsory and 9 (13,5) from elective courses.

As stated in the SER, the design and revision of ILOs and graduate profiles involves annual surveys and workshops with all stakeholders, i.e. alumni, students, lecturers, and labour market representatives. The latest workshop is said to have taken place in November 2020.

### Experts' evaluation

The experts can confirm that the study programme Accounting ASP follows an international syllabus and national standards in Indonesia, which are derived from the International Accounting Standards IFRSs. The panel of experts learned that the study programme is linked to and accredited by the Indonesian Association for Accounting. For teaching, UNS applies international well accepted textbooks, e.g. KIESO/WEYGANDT/WARFIELD for Intermediate Accounting. The study programme leads to a diploma, which is referred to as a bachelor's degree. The workload of the study programme is translated to 218 credit points (ECTS) and is comparable to international bachelor's study programmes in Europe, which vary between 180 and 240 credit points (ECTS). While overall the workload is to be regarded as appropriate, the different credit systems SKS vs. ECTS lead to a different weight of workload per semester as it takes a period of eight semesters. The workload for UNS's study programme also results from the integration of the Kampus Merdeka programme. UNS describes the study programme's ILOs very much in their details and assigns courses thereto. The ILOs distinguish attitude, knowledge, special skills and general skills. It is notable that the study programme Accounting ASP is designed for its students to reach all intended ILOs. The ILOs regarding attitude are achieved by the students' supervision by the professors and academic staff. The ILOs are monitored and maintained by UNS with support from an industry advisory board that includes labour market representatives. The panel of experts observed a high regard for the programme from the company representatives during the virtual site visit, which proves the appropriateness and acceptance of the study programme by the Indonesian labour market. To further assure meeting these qualities, UNS runs alumni and labour market surveys regularly which is welcomed and supported by the panel of experts.

It can be confirmed by the panel of experts that the ILOs and the degree correspond with the qualification requirements in Europe. The syllabus is close to international study programmes in Accounting. Some further courses are offered based on the directive of the Ministry of Education, which mandates additional courses, e.g. in Pancasila or Islamic Accounting. As a speciality, the Kampus Merdeka programme offers additional involvement of students in research/entrepreneurship etc. projects and allows the students to earn credits towards their diploma. The study programme's structure is transparent, and an ideal course plan is provided, which distinguishes core and elective subjects. Apart from Accounting, the subjects in the Accounting study programme cover further management related subjects, e.g. Management Accounting, Taxation, Computer Science and Human Resources. The courses are taught in a coordinated sequence which considers the prerequisite relationships. An overlap of courses is minimised by internal coordination within the faculty. A description of modules can be found in the course handbook. Unfortunately, the module names of those taught in the Accounting study programme are the same as for similar modules offered for other study programmes, e.g. AESP, without the content being identical (AESP is less difficult, e.g. leasing, revaluations etc. are omitted). This can lead to confusion among students and cause mutual exchange claims between study programmes. International exchange students might opt for a lower-level module instead of the original ASP modules. The panel of experts believes that on the long run the university should avoid such name overlap and thus increase specificity and transparency.

Initially the panel of experts found the course descriptions to be incomplete, in particular the content description was missing or too short. From the provided documents UNS focusses on the ILOs. As the ILOs describe the abilities, to a certain extent the course/module content can be derived from the ILOs. However, for the sake of formality and higher transparency, the university is supposed to describe the content precisely, e.g. it must be clear whether leases or revaluations are covered in a Financial Accounting class or not. This information cannot be derived from the ILOs. On the site visit, further documents were provided by UNS, faculty and study

programme representatives, which shows that more detailed course/module descriptions are available. Those should be part of the publicly available information to increase transparency for students and international offices of partner universities (**Finding 1**).

## Conclusion

The criterion is fulfilled.

### Management (MSP, Bachelor)

The report lists four knowledge-based ILOs, which address the concepts and techniques related to management functions, analysis, research methodology, and up-to-date perspectives in related areas, and seven skill-related ILOs, which define abilities to put the theoretical approaches into practice in relevant contexts and language skills students are to achieve.

In order to meet the ILOs, the curriculum is structured into courses on general knowledge, basic management, basic economics, basic accounting, management tools, financial management, marketing management, human resource management, operations management, and managerial skills. In total, students have to achieve 145 SKS (217,5 credits) to qualify for graduation, 123 (184,5) of which are provided by compulsory courses. 22 SKS (33 credits) are distributed across elective courses, which are scheduled for the sixth semester. This semester also includes community service and *Kampus Merdeka* courses, which involve research, entrepreneurship, an internship and the participation in a village development project. In their final semester, students take a compulsory management simulation course as a pre-job training and write their final thesis.

## Experts' evaluation

To graduate in the Management study programme MSP it is required to achieve 218 ECTS credits. The study programme content follows an international syllabus which is very comparable to European study programmes. The study programme is well designed to achieve the presented ILOs as shown very detailed in appendix 1.1 MSP of the documents that were available for the panel of experts. The study programme covers standard Business Management modules as well as modules that are linked to Economics, Law, English and Computer Science. The structure of the program, especially at the beginning, is strongly oriented towards the foundations of management studies. The first two semesters teach general, mainly business basics, supplemented by modules in general subjects to give the students the possibility of a broader personality involvement. These also include elements basically intended to prepare students for stays abroad, e.g., intercultural skills. The second year of study is geared towards the deeper knowledge in management and related fields, including courses in operations research and entrepreneurship. In the 5th semester, students can take elective subjects in Finance, Marketing, Human Resources, Operations Management and Sharia Finance. The practical semester of the *Kampus Merdeka* programme is scheduled for the sixth semester. This semester also contains a mandatory course called 'Community Service Program', where students are expected to do community work. From the expert's point of view, it can be positively mentioned that the options for electives, which are also planned for the sixth semester, are very extensive which allows the students to develop skills along their personal interests. A further positive aspect is that individual focal points are set for specific days of the week, meaning planning is reliable, and overlaps can be avoided. The bachelor's thesis is part of the seventh semester. The annual quality workshops, which serve to further develop and improve the study program, also are understood to work well.

The number of ECTS credits earned for the elective modules is sufficient to academically major in these disciplines and gain the competencies necessary for a management position in a company. In contrast to a study programme with only 180 ECTS credits, the UNS offers further subjects under the *Kampus Merdeka*

programme which earns students' credits for their research, entrepreneurial or community service projects. A highlight of the study programme is the implementation of the Financial Technology course/module, which focusses on the impact of modern communication technology. Teaching is supported by simulation labs. The ILOs for the Management study programme are described in less detail than e.g. for ASP while still being appropriate. The knowledge related ILOs refer to mastering Management functions and analysis and require students to focus on at least one quantitative subject. Furthermore, the ILOs refer to the perspective in the business environment. The Management study programme allows the students to acquire the mentioned learning outcomes and to achieve the specific skills. From the expert's point of view the ILOs and course content meet scientific and labour market requirements.

UNS also provides a course plan disclosing a typical study process which helps understand the progression of knowledge and skill development. The curriculum, that derives from the ILOs, undergoes a review and approval process by the university. UNS implemented an industry advisory board, which monitors the appropriateness of modules from the labour market perspectives and runs surveys amongst alumni. The last review was conducted in 2020, and the experts reviewed the outcomes confirming the programme is also evaluated to be up to date.

The MSP's workload is equally distributed amongst the semesters, helping the students to finish their degree within the given timeframe. The provided statistics on study duration proves that almost a quarter of students finishes the Management study programme in less than four years. In addition, the extremely low failure rates support the ability of UNS's students to study the programme within the dedicated duration of four years. The students' answer to the question about the workload during the site visit supports the impression that the study programme is well designed and allows a progression on time.

Overall, the review panel found good and well aligned information on the programme and finds it very well thought through. The supplementing courses for personality evolvment, such as the 'Community Service Program', give the students a well-rounded program.

Additionally, the structure of the study programme is sensibly aligned with the intended learning outcomes. The programme is very broad in its content and successfully conveys the fundamentals of business administration and an understanding of modern corporate management. The review panel was particularly impressed by the consistent international orientation, which is reflected in the course descriptions.

The teaching formats fit the modules and the study progress. Also, the programme title is appropriately chosen for the content and the degree is suitable.

## **Conclusion**

The criterion is fulfilled.

### Development Economics (DESP, Bachelor)

As stated in the SER, graduates of the Development Economics programme are prepared to take positions as economists, analysts, development planners, professionals in finance and banking, professionals in the fiscal field, asset valuation professionals, and entrepreneurs. This qualification is said to be based on seven ILOs: Students are said to acquire knowledge in economic theories, monetary and fiscal policies, and international and local economy; to understand current economic contexts; to be able to collect and analyse relevant data; to conduct project evaluation and business management; and to develop scientific papers in the field of development economics.

In total, the curriculum comprises courses of 144 SKS (216 credits), 110 (165) of which are provided by compulsory courses. These courses include modules in general knowledge, basic economic theory, advanced

economic theory, data analysis skills, research skills, basic business, and leadership and managerial skills. 34 SKS (51 credits) can be taken in the form of elective courses. Mandatory special elements in the curriculum are an internship and community service, which are scheduled for the seventh semester. The final semester is dedicated to the composition of a final thesis.

### Experts' evaluation

The seven Intended Learning Objectives (ILOs) describe the competencies and skills to be acquired by the future graduates for their professional carriers in the mentioned working fields. As confirmed during the discussion with the teaching staff, conceptually it is expected that upon the completion of the programme the achievement of the ILOs is to be demonstrated by a scientific thesis. From the experts point of view it can be confirmed that the ILOs are appropriate for the described job profiles. The professional working fields described for the programme are quite broad and diverse, and, hence, are the requirements for students regarding their professional, methodological, personal and further skills and competencies. Consequently, several concentration courses and/or specialist tracks are introduced for the DESP bachelor programme to prepare graduates for the diversity of job profiles the labour market requires.

According to the SER and also confirmed during the interviews, the curriculum and syllabus are regularly updated with input from key stakeholders such as alumni, students, and private sector and government organisations. This input is administered by the curriculum commission, discussed in a curriculum workshop, and finally endorsed. This process ensures the continued relevance of the curriculum to the requirements of the labour market through regular updates.

The arrangement of courses in the curriculum includes introductory and general courses such as introduction to macro-/microeconomics/ business in the first semesters, and increasingly specialized courses in the higher semesters including clearly labelled compulsory and elective modules. This supports the achievement of the learning outcomes and the learners' progression. The workload is correctly and transparently allocated to the different courses. An idealized typical course plan is available. This is appropriate from the expert's point of view. However, from the course descriptions it is not entirely transparent which of the courses are offered exclusively for the program, and which parts are used in other study programs. It is recommended that this is more clearly presented in the course descriptions (**Finding 2**).

The ILOs are appropriately operationalised at the level of the individual course in intended learning outcomes and sub-learning outcomes in the Semester Course Plan. However, intended learning outcomes and sub-learning outcomes for a number of courses exclusively refer to the level of "knowing" and "understanding" (incl. "mastering"), such as for the following courses: "Business Introduction", "Management" and others. It is recommended to include intended learning objectives consistently also at the level of application, analysis and synthesis/ judgement in each course for a Bachelor programme (**Finding 3**).

The module descriptions contained in the handbook of modules and the semester course plan aim to provide students an overview about the intended learning outcomes and subject goals/contents, as well as teaching methods, teaching staff and textbooks used. While some module descriptions are very comprehensive (e.g. course 0116608 Economics Tourism), some others are insufficiently detailed and only provide no or only limited information about the teaching contents covered in the course, such as courses "Bank and Finance", "Business and Community", "Business Law" or "Citizenship Economics" and others. While satisfying answers were received during the interviews it is required to include further details regarding the study contents covered in these courses into the course descriptions to reach consistency of descriptions and enhance transparency on teaching subjects covered (**Finding 4**). This will also greatly facilitate the current internationalisation efforts as it eases the transfer of credit points for exchange students, who have taken these courses at UNS and want to get these courses accepted in their home universities.

## Conclusion

The criterion is partially fulfilled.

### Accounting Education (AESP, Bachelor)

The study programme in Accounting Education is said to educate students for successful employments as business and management teachers in high schools and vocational schools. Further potential sectors are non-formal educational institutions with a focus on accounting and businesses related to education. With regards to subject-specific ILOs, the report lists the ability to plan accounting curricula and learning in secondary education, to evaluate theoretical accounting concepts, be able to work scientifically with the help of ICT, and analyse concepts and principles of related areas such as management or finance. In addition, there are six skill-related ILOs which include the application of pedagogical, methodological, and analytical skills to the relevant contexts of accounting education.

In total, students have to achieve 148 SKS (222 credits), 126 (189) of which are compulsory and 22 (33) electives. The suitability of curricular elements is said to be monitored via tracer studies involving graduates and labour market representatives.

### Experts' evaluation

The Accounting Education study programme (AESP) has set a list of 15 intended learning outcomes (ILO) to meet the academic requirements and qualify for the job market. Hereby it was obvious to the group of experts that overall, the intended learning outcomes are in line with also the European Qualifications Framework (EQF) level six. The ILOs are divided into attitude/ability, general skills, knowledge, and specific skills reflecting a comprehensive division along the requirements of the intended degree. It became obvious also during the interviews that the faculty designed the AESP curriculum also based on UNS guidelines assuring the achievement of the intended learning outcomes. The graduation requires 148 SKS, equivalent to 222 credits (ECTS) for eight semesters and thus also in line with the Bachelor corridor of 180 – 240 credits (ECTS). The experts are confident that the composition of the specific subjects and interdisciplinary subjects produces graduates according to the stated ILOs and meets the needs of the job market.

As mentioned in SER and validated during the interview, the curriculum and ILOs are reviewed and updated according to the needs through surveys and feedback from the market. As the experts found, the input received from the company representatives and through the surveys is well accepted by the university and leads to market relevant updates. The latest curriculum review was conducted in November 2020, and the revised structure was set.

The programme structure is comprised of educational subjects and accounting subjects, including elective subjects, which in their mix enable students to achieve the intended learning outcomes. Other courses are compulsory courses that to a certain extend are also mandatory by regulations set by the Indonesian Ministry of Education. Among these courses offered in the composition of educational courses are Curriculum and Instructional Design, Educational Research, and Teaching and Learning Strategy. The courses in the field of accounting are Introduction to Accounting, Advanced Accounting, Taxation, Financial Management, Auditing, and others. Technology skills or digital skills can be acquired through Computerized Accounting, Digital Classroom Management, and Spreadsheet.

As already discussed above, it became obvious to the panel of experts that some subjects or courses (e.g. Intermediate Accounting) use the same course name as in the other study programmes while their contents differ. It is advisable to use other course codes and names to avoid the wrong perception of the public about the knowledge acquired by the students (**Finding 5**).



The programme structure includes a well embedded teaching apprenticeship, a business/industrial internship, and entrepreneurial experiences. These courses can foster student managerial competencies. Courses like Civics education, Pancasila, Religious Study and Indonesian Language are mandatory ministry courses to build the students' soft skills. In combination these courses make up a well-balanced curriculum

Generally, the Accounting Education Study Programme is transparently documented. The programme structure identifies the core and elective courses clearly. The mapping between courses and the achievement of ILOs are explained in detail in the provided documents and have been subject to a careful debate during the interviews.

The experts could identify that the details of some course contents are not included in the course structure and descriptions which speaks for a certain level of inconsistency in course documentation. It challenged the panels ability to verify the redundancy of the contents among courses and across the programme. However, a thorough questioning during the interviews indicated that there is no problematic overlap. However, the quality of the course descriptions clearly should be unified (**see finding 4**).

## Conclusion

The criterion is fulfilled.

### Agribusiness (AP, Bachelor)

According to the SER, the Agribusiness programme intends to enable students to become entrepreneurs, agribusiness consultants, bureaucrats, development planners, community empowerment facilitators, and professionals in banking institutions. In order to achieve this graduate profile, the programme comes with two knowledge-based and four skill-related ILOs. On the level of knowledge, students are said to master the relevant concepts of agricultural economics and agribusiness management as well as exhibit specialised knowledge in agricultural resource economics, development, and entrepreneurship.

The curriculum is structured into seven main areas: (1) personality, i.e. the general courses that are part of every study programme (see above), (2) scientific methods and communication, (3) agricultural technology, (4) agricultural and economic resources, (5) agricultural development, (6) business and management, and (7) entrepreneurship. In total, students have to achieve 144 SKS (216 credits), 123 (184,5) of which are compulsory. These also include an internship and the final thesis. In addition, students have to fulfil 21 SKS (31,5) in elective courses. The curriculum is stated to be updated on a regular basis, using input from internal and external stakeholders.

## Experts' evaluation

From the experts' point of view the nine Intended Learning Outcomes (ILOs) describe well the competencies and skills to be acquired by the future graduates for their professional carriers in the defined working fields. The first two ILOs are of general character and not specific to the professional profile of the study programme. Upon the completion of the programme the achievement of the ILOs is demonstrated by a scientific thesis. While the ILOs are appropriate for most of the described job profiles, the profiles of "bureaucrats" and "development planners" may require skills and competencies not sufficiently captured in the current set of ILOs (such as planning skills, administrative competencies). To that extent there is a certain mismatch between described job profiles and their translation into ILOs. Consequently, either the definition of the intended job profiles in the public description or the ILOs require an update in the one direction or the other (**Finding 6**).

Related to the above, the professional working fields described for the programme are quite broad and diverse, and, hence, are the requirements for students regarding their professional, methodological, personal and further skills and competencies. A unified curriculum for all these professional fields comes with the advantage

of equipping students with a broad range of knowledge, facilitating generalist and interdisciplinary perspectives. However, it is recommended to assess the opportunity to introduce concentration courses and/or specialist tracks in the AP bachelor programme (**Finding 7**). Examples may be courses for agribusiness development planners/ bureaucrats vs. agribusiness extension agents/ community workers vs. agribusiness entrepreneurs/ managers). This could help to prepare the graduates even better for the diversity of job profiles the labour market requires.

The arrangement of courses in the curriculum includes introductory and general courses such as natural sciences in the first semesters, and increasingly specialized courses in the higher semesters including clearly labelled compulsory and elective modules. This supports the achievement of the learning outcomes and the learners' progression. The workload is correctly and transparently allocated to the different courses. An idealized typical course plan is available. This is appropriate. However, from the course descriptions it is not entirely transparent which of the courses are offered exclusively for the program, and which parts are used in other study programs. It is recommended that this is more clearly presented in the course descriptions (see **Finding 2**).

The ILOs are appropriately operationalized at the level of the individual course in intended learning outcomes and sub-learning outcomes in the Semester Course Plan. However, intended learning outcomes and sub-learning outcomes for a number of courses exclusively refer to the level of "knowing" and "understanding" (incl. "explaining"), such as for the following courses: HMF101 Scientific method; 07043132001/2 Introduction to Agricultural Science; 07053132001 Introduction to precision agriculture; 07043132003 Agrotechnology and others. It is recommended to consistently include intended learning objectives at the level of application, analysis and synthesis/judgement in each course for the Bachelor program, too (see **Finding 3**).

The module descriptions contained in the Handbook of Module and the Semester Course Plan aim to provide students an overview over the learning outcomes and subject aims/ contents, as well as teaching methods, teaching staff and textbooks used. While some module descriptions are very comprehensive (e.g., course AT201B Agroecology), others are insufficiently detailed and only provide limited information about the teaching contents covered in the course, such as courses AB302B Microeconomics, AB305B Business Management or AB402B Agricultural Production Economics. It is required to include further details regarding the study contents covered in these courses into the course descriptions to enhance transparency on teaching subjects covered (see **Finding 4**). This will also greatly facilitate the current internationalisation efforts of the University as it eases the transfer of credit points for exchange students, who have taken these courses at UNS and want to get them accepted at their home universities.

While a number of course descriptions clearly reflect the current teaching practice and are up-to-date (e.g. with regard to synchronous and asynchronous online learning methods), this is not consistently the case. Even more, some course descriptions (e.g. AB208 Agribusiness Management) list textbooks/ literature references of which the majority seems relatively outdated (published before 1990). It is strongly recommended to update these course descriptions (**Finding 8**).

## Conclusion

The criterion is partially fulfilled.



## 2. Procedures for quality assurance

*The programme is subject to the higher education institution's policy and associated procedures for quality assurance, including procedures for the design, approval, monitoring, and revision of the programmes.*

*A quality-oriented culture, focusing on continuous quality enhancement, is in place. This includes regular feedback mechanisms involving both internal and external stakeholders.*

*The strategy, policies, and procedures have a formal status and are made available in published form to all those concerned. They also include roles for students and other stakeholders.*

*Data is collected from relevant sources and stakeholders, analysed, and used for the effective management and continuous enhancement of the programme.*

[ESG 1.1, 1.7 & 1.9]

### Description

The university states that its policy and procedures for quality assurance follows the National Standard of Higher Education Policy, i.e. it has installed two systems: an internal quality assurance system (SPMI), and an external quality assurance system (SPME). The SPMI is said to act autonomously, to be carried out by the university and to be controlled and audited by an external institution (e.g. the National Accreditation Board for Higher Education or an independent accreditation agency) in the course of SPME. Internal QA at University Sebalas Maret is based on 39 QA standards and operates according to five steps to ensure a closed PDCA cycle: (1) standard formulation, (2) standard implementation, (3) standard evaluation, (4) standard control, and (5) standard improvement. The evaluation of standards is said to be carried out by monitoring and evaluation each semester and an annual internal quality audit (AMI). Responsible units are located at the university level (Centre for Development of Quality Management System, PPSPM), the faculty level (Quality Assurance Unit, UPM), and the study programme level (Quality Control Division, GKM).

The university uses several systems to monitor the quality and activity of educative processes. The remuneration system monitors lecturer activities with regards to performance targets and workloads. The academic information system (SIKAD) monitors student performances, progression, study load, and success rates while data on lecturer and student attendance, curricula, and teaching materials is collected by Open Courseware (OCW). Finally, the components and quality of research and community service is monitored via the IRIS1103 system.

With regards to the individual study programme curricula the report states that both internal and external stakeholders are involved in quality assurance processes via workshops and focus group discussions. Relevant groups mentioned in the report are faculty leadership, study programme leadership, lecturers, education staff, students, alumni and labour market representatives. Evaluation outcomes and corresponding changes of regulations, procedures, and structures are said to be disseminated to all stakeholders via meetings or on the study programme websites.

Further data that is said to be collected by the university on a regular basis concerns the composition of the student body, duration of studies, completion rates, and data related to available learning resources. In addition, the Career Development Centre conducts annual tracer studies to monitor the career development of graduates. Student involvement in the QA process is enabled via satisfaction surveys and lecturer performance evaluation at the end of each semester. Information on labour market requirements is said to be collected by alumni events and focus group discussions.

Finally, the quality assurance policy of the university explicitly addresses the aspect of diversity and non-discrimination. As stated in the SER, standard documents were prepared in 2021 to implement the *Kampus*

*Benteng Pancasila* standard and the *Kampus Ramah Disabilitas* standard which regulate measures to strengthen religious and cultural tolerance and prevent discrimination of students with disabilities.

### Experts' evaluation

The university has a profound structure regarding quality assurance, which is also adequately implemented at the level of the study programmes. The review panel sees that the quality image of the university is adequate and comprehensive. This image is confirmed especially by the students.

According to the university, quality assurance in the programme is also, but not exclusively, achieved through close personal contact between the programme management and the examination board with the students, as well as through the annual coordination of the teachers involved. In addition, the university collects further statistical data on the composition of its student body, e.g. concerning gender distribution, the type of university entrance qualification or the place where a university entrance qualification was acquired. Finally, certain parameters are set in relation to each other to identify potential problems at an early stage.

However, the documentation does not contain very much information about which specific changes over time are based on the survey results. This may partially be since the results, viewed as a whole, are very positive. Regarding the other aspects the review panel got a good impression through asking and cross referencing between the different interview groups. It seems that the solid quality of the programmes also limited the extent of problem solving from the quality assurance perspective.

Looking at the development of the QA system as a whole, there are two aspects that the review panel believes are worth reflecting on. The first aspect is the fact that students must participate in course evaluations before they can view their grades. On one hand, data might be less valid this way because there is an incentive to submit any evaluation whatsoever, and, on the other hand, participation in the evaluation is neither part of the examination performance nor of the intended learning outcomes so its compulsory nature might be questioned. Most of all it is important to reflect on the impact that the chosen method might have on the outcome. While clearly this issue goes beyond the scope of the review of the programmes as it is a university wide practice, it is important to see that it impacts the evaluation results of each course and respectively programme. The other aspect is that quality assurance currently clearly has a quantitative focus, which limits the ways forward and particularly the room to identify enhancement opportunities. The university should strategically implement the use of qualitative quality assurance methods (**Finding 9**). To this point, it is still in the hands of the faculties whether this is implemented or not. The review panel believes that qualitative questions also in course evaluations complete the view on the students' needs and missing out such opportunity on the long run limits the development and enhancement of the whole university. However, these thoughts clearly are of broader nature and point to future development opportunities while at this time the quality assurance for the programme meets the minimums defined by the standard.

### Conclusion

The criterion is fulfilled.

## 3. Learning, teaching and assessment of students

*The delivery of material encourages students to take an active role in the learning process.*

*Students are assessed using accessible criteria, regulations, and procedures, which are made readily available to all participants and which are applied consistently.*

*Assessment procedures are designed to measure the achievement of the intended learning outcomes.*

[ESG 1.3]

## Description

According to the university, the teaching activities in all programmes include a variety of strategies and techniques that support the students to achieve the pre-defined intended learning outcomes by taking an active role in their learning process. The report refers to the Rector's regulation on the administration and management of education in Bachelor's degree programmes, which stresses the university's student-centred approach to teaching and learning. In-class methods include class tutorials, discussions, presentations, quizzes, individual and group assignments, simulations, and paper writing. In addition, the programmes also offer students the opportunity to get into contact with practitioners from relevant industries by organising guest lectures. The programmes also include learning contexts outside the classroom, such as pre-job trainings, additional certificate programmes, internships, community service and training in academic skills and scientific writing. Overall, the programmes are said to foster collaborative and project-based learning. The university has also installed an e-learning platform (OCW) which allows for study material distribution, synchronic and asynchronic teaching, assignments and tests, as well as for the generation of scores.

All courses include mid-term and final exams which are carried out simultaneously by the university and are coordinated and administrated by Academic Sub-Coordination of the Faculty and the Study Programme. Exam regulations and schedules are said to be announced according to the academic calendar and again a few weeks before the respective dates. Students who are unable to participate in the mid-terms or finals are said to have the opportunity to re-sit the exam on a later date. The AESP programme also mentions that students are given the opportunity to take remedial exams if their score is less than 2.0. Student appeals and complaints with regards to grading involve a meeting with the course lecturer and may involve reporting to the Head of the Study Programme. Also, students can submit complaints relating to teaching and learning activities via their academic advisors who will take the matter to the Head of the Study Programme or the lecturer board meeting.

Additional assessment proportions and methods are said to be discussed between lecturers and students at the beginning of the semester according to the subjects and ILOs of the individual courses as well as with regards to current developments in the respective field. Methods include individual and group assignments, oral exams, class participation, written assignments, journal articles, financial reports and quizzes. Information about assessments and the implementation of exams is said to be disseminated through student orientation, academic handbooks, and the individual course syllabus. The report includes data on the number of failed course examinations and information on the distribution of grades in the last three years.

## Experts' evaluation

Learning methods as well as the impact of new teaching methods due to covid were intensely discussed during the interviews. The expert found that particularly during the first semesters the teaching strongly focus on knowledge transfer and consequently teaching methods also are more focussed on delivery. This is not untypical as for the foundational knowledge this approach is quite common and important to assure that later skills are developed on a solid base. Later on, in advanced semesters of the study, this approach changes to a student-centred one putting a stronger emphasis on student input, allowing electives and building on interaction.

The learning and assessment processes at the university are clear, well defined and contribute to the students' academic success. The assessment regulations and procedures contribute to the overall transparency of the study programmes. The students confirmed that the university has several appropriate and transparent safeguard mechanisms, which they are also largely aware of. From the point of view of the review panel, the examination system is well designed and offers sufficient and reasonable alternatives for students.

Overall, the review panel is of the opinion that the criterion learning, teaching and assessment of students is fulfilled. In particular, the university has made it clear that the existing measures at the department are precisely tailored and individually adaptable. Students play an active role in the learning process and the implemented assessment methods measure the achievement of the intended learning outcomes.

## Conclusion

The criterion is fulfilled.

## 4. Student admission, progression, recognition and certification

*Consistently applied, pre-defined, and published regulations are in place which cover student admission, progression, recognition, and certification.*

[ESG 1.4]

## Description

### Admission

In the SER, UNS states that their policy in student admission prioritise fairness, accountability, transparency, and non-discriminatory principles. Following ministerial regulations, undergraduate programmes at UNS outline three entry selection paths for student admission: The National Entrance Test of State Universities (based on academic and non-academic achievements as well as portfolio scores for Art and Sport study programmes), the Joint Entrance Test of State Universities (based on the Computer-Bases Written Examination score consisting of the Scholastic Potential Test and the Academic Competency Test as well as the portfolio score for Art and Sport study programmes) and the UNS Campus Admission Selection.

The latter consists of several different selection paths: Test-based (based on the computer-based written test score or the UNS Written Test Score), Partnership-based (based on recommendation by partner agencies such as companies/local governments that have a cooperation agreement with UNS), Achievement-based (based on academic and non-academic achievements), and for Students with Special Needs (intended for prospective students with the academic abilities to complete their higher education).

As per governmental regulations, higher education institutions in Indonesia must allocate places for students with Indonesian citizenship (at least 20 %, given they have the adequate academic potential but are economically disadvantaged).

According to the SER, entry requirements and criteria at UNS are evaluated periodically to ensure that they are in accordance with the specified standards. New students at the university will be provided with an English language proficiency course, with Bachelor's students being required to pass the course with a minimum score of 60. If a student does not reach this score, they must re-take the course until they pass it.

Intake capacity of study programmes is determined by the study programmes, faculties, and the university. Information on general student admission is available to the public online and updated regularly and includes information on the study programmes, requirements, entry pathways, and registration.

### Recognition

As per the SER, the Indonesian government provides a credit and course recognition mechanism, referred to as *Kampus Merdeka* ("freedom of learning") in order to enable the credit transfer of classes and activities obtained outside of UNS. These classes and activities include e.g. student exchanges, internships and thematic community service as well as practical work experience (e.g. through teaching assistance in educational

study programmes) and can be recognised as substitutes for certain courses within the study programmes. The programmes follow the university's guidelines concerning recognition of prior learning: equality, accessibility, equality, transparency, and quality control.

### Progression

The SER states that each student at UNS is paired with an academic advisor to ensure optimal academic achievements. Additionally, each student needs to re-register at the beginning of each semester. The number of course credits students can take each semester is based on their GPA in the previous semester, with a maximum of 24 credits and a minimum of 12 credits per semester. Study planning process is monitored online via an academic information system.

Academic advisors are said to be carrying out periodical and continuous monitoring in order to facilitate the students' progress, with monitoring and evaluation taking part at least four times during a semester: once in the beginning, twice in the middle of the semester, and once again at the end of the semester. Remedial learning is offered to students who do not meet the competencies required.

### Certification

Graduates of the programmes receive a Bachelor's degree in their respective field (Accounting/Management/Economics/Education/Agriculture). Documents included are a diploma, an academic transcript (partly in both English and Indonesian) as well as a diploma supplement.

Further certifications can be issued based on extra courses and classes taken to obtain further skills.

### **Experts' evaluation**

As the experts learned from the presented evidence UNS study programmes are in high demand in Indonesia. The enrolment ratio, e.g. for MSP is 1 : 55. This makes a transparent admission procedure very important for the university. Based on the presented evidence and also considering the interviews with students, UNS follows the principles of fairness, accountability, transparency, and non-discrimination. UNS implements admission regulations and tests that follow the rules set by the government. The admission procedure is based on three different access routes: national entrance test, which selects the best students from the best high schools (whitelist), joint entrance test which is based on an exam offered to students from across the province and UNS campus admission based on a fixed number set by the government. The variety of admission tests guarantees a fair admission of students. UNS publishes the admission criteria on its website which makes it available to all applicants. The assessment of some admission criteria, e.g. language skills can be repeated until students have developed the required skills to pass. In the past, the admission ratio for different access paths changed due to test modifications. The contents of the tests are linked to languages, stochastics, and social sciences skills. The university gathers statistics about the admission procedure and the results.

For studying at UNS as a foreign student, no formal requirements or admission criteria have been developed/documented as they do not fall under the admission regulations ruled by the government. No Indonesian language skills are required. In particular for the Agribusiness study programme, which requires working on fields and cooperation with local farmers or other institutions, a lack in Indonesian language skills can cause problems. The language barrier also can obstruct students in the Accounting Education study programme AESP regarding teaching projects in class with Indonesian high school pupils. As at this time international mobility is not of major significance for the programmes under review this should be subject for strategic development discussions of UNS as clearly its readiness to welcome international students could be developed.

The monitoring of students' progression is considered to be very close by the panel of experts. Students must re-register for each semester and their study plans (KRS) must be validated by their academic advisor. The number of credits enrolled for depends on the performance demonstrated in the previous semester. This way,

the university avoids an increase of students' workload and keeps the failure rate at bay at the same time. The university implemented an academic information system SIAKAD to support the study planning and validation by advisors. From the experts point of view, the online system supports the monitoring of achievements based on student performance indicators and is used as an early warning tool. International students are supported by the international office.

The recognition of credits earned at other universities is ruled by the government and the Merdeka Belajar Kampus Merdeka programme. The recognition is based on a credit system which uses units that are equivalent to a 2,720 minute workload if the marking achieved exceeds a GPA of 2. In preparation of the study programmes students can participate in programmes, which can substitute certain courses. The Kampus merdeka programme allows students to participate in research projects and to perform extra-curricular activities linked to their studies, e.g. community work or entrepreneur projects. The students earn credits towards their study programme. Research, community service and entrepreneur activities are monitored by professors. The professor-student ratio is 1:40, which allows an appropriate supervision and a competent grading and allocation of credits. The credit system at UNS is comparable to the ECTS system and is based on the students' workload. A translation of SKS to ECTS credits is possible and leads to a reliable performance measurement

The certification and the diploma supplement are very much detailed. Students receive a Bachelor of Accounting (ASP), Bachelor of Management (MSP), Bachelor of Economics (DESP), Bachelor in Education (AESP) or Bachelor in Agriculture (AP). The diploma transcript discloses the ILOs achieved and a list of all courses, including the grades. Further documents, e.g. an SAP certificate or the result of a competency test are added to the bachelor's certificate. The certification from UNS provides employers with sufficient information about the qualification and competency of graduates. It should not remain unnoticed that the panel of experts found the grades in the reviewed programmes are very high on average (A-, B+) with a low standard deviation. While the reviewed material shows no indication for any kind of grade inflation, the experts still wonder to which extent the grading reflects an appropriate differentiation of graduates' achievements. This might be subject to internal discussion of the faculty in the future.

## Conclusion

The criterion is fulfilled.

## 5. Teaching staff

*The composition (quantity, qualifications, professional and international experience, etc.) of the staff is appropriate for the achievement of the intended learning outcomes.*

*Staff involved with teaching is qualified and competent to do so.*

*Transparent procedures are in place for the recruitment and development of staff.*

[ESG 1.5]

## Description

The university lecturers at UNS consist of civil service, non-civil service, and part-time lecturers, with lecturer recruitment being based on a quota regulated from the ministry according to prior proposals of vacant positions from study programmes. Contract periods of civil service lecturers end with retirement (currently age 65, with the age limit being extended to age 70 for full professors with certain achievements). Retired civil service lecturers can be employed as non-civil service lecturers if the minimum level of education at the time of retirement is a PhD. Generally, all lecturers must at least hold a Master's degree per ministerial regulations.



Planning for the needs of non-civil service lecturers is based on the ratio of lecturers to students, plans for the development of new study programs, and the university's financial capacity. Non-civil service lecturers who are rehired have a contract period of two years and can be extended until they reach a maximum age of 75 for professors and seventy for non-professors based on an evaluation from the authorized officials. Meanwhile, non-civil service lecturers who are newly recruited have a contract period of four years and can be extended until they reach retirement age according to the retirement age for civil service lecturers based on performance evaluations from the authorized officials. Part-time lecturers are contracted every semester based on the needs of each study programme.

According to the SER, selection and recruitment of civil-service lecturers starts by a job and workload analysis, which is then proposed on the university level. From there, data on needs lecturers and education staff is proposed to the ministry. If approved, vacancies are announced on a government website (accordingly, recruitment for non-civil lecturers is announced through the university's website). The respective study programmes contribute to the recruitment process via the field ability test section. This test consists of a written test related to the respective study programme, interviews, and teaching tests.

All lecturers at UNS have to conduct research and be members of Research Groups (RGs) as well as participate in community service activities. External lecturers and guest lecturers are part of all five programmes, mainly coming from the labour market of the respective fields and/or alumni.

Teaching staff at UNS is supported by administrative and technical staff and training opportunities (e.g. IT-based service training, English language training, teamwork training) are said to further staff's development, with leadership positions additionally receiving leadership education and training through e.g. seminars.

#### Accounting (ASP, Bachelor)

According to the SER, the ASP programme currently employs 40 full-time lecturers and one part-time lecturer. Of the 40 full-time lecturers, six are professors, 18 hold a PhD title, eight are doctoral candidates, and eight have a Master's degree.

#### Management (MSP, Bachelor)

The MSP programme has 47 full-time lecturers and one part-time lecturer. Six of them are professors, twelve associate professors, 25 assistant professors, and five lecturers.

#### Development Economics (DESP, Bachelor)

The DESP programme has 43 full-time lecturers and eight part-time lecturers. Three of them are professors, ten are associate professors, 13 are assistant professors, with the rest being senior lecturers, lecturers, and part-time lecturers.

#### Accounting Education (AESP, Bachelor)

The AESP programme currently has 13 full-time lecturers as well as three part-time lecturers. Six of them hold a PhD title and seven hold a Master's degree, four lecturers are currently pursuing a PhD. Of the lecturers, two are professors, three are associate professors, and seven are assistant professors. Several AESP lecturers also hold structural positions within the university/faculty.

#### Agribusiness (AP, Bachelor)

The AP programme has 27 full-time lecturers, of which 48.15 % hold a PhD title. According to the SER, this number will increase as currently there are eight lecturers pursuing a PhD. Three of the lecturers are full professors, seven are associate professors and the rest are assistant professors or instructors.

### Experts' evaluation

From the expert's perception the available personnel resources are appropriate to meet the teaching requirements in light of the number of the student body. Individual courses are operated with a class size of ca. 30 students, which facilitates student-centred and activating teaching methodologies (e.g., case study-based teaching). The courses are, therefore, offered a number of times in parallel to serve the number of students of one semester group (with student intake of >100 students per semester, e.g. in AP and DESP). The current size of the faculty is adequate for this teaching model. Likewise, the qualification of the teaching faculty is adequate to attain the intended learning outcomes. UNS supports junior teaching staff to pursue their PhD degrees in (national and international) universities, which is very appropriate to also ensure/ maintain the qualification of the teaching staff in the future.

External lecturers involved in the study programs for specific teaching assignments possess profiles/expertise not (sufficiently) available to the permanent teaching staff of the university, and, hence, constitute an important complement. Many of these external lecturers are affiliated to other Indonesian universities and, therefore, the required qualification is ensured. The active involvement of international guest lecturers in the study programs is notable and should be further strengthened.

The size, qualification, involvement in teaching courses, teaching load, duration of employment and involvement in research activities of the faculty are appropriately documented in the SER. While large deviations exist in terms of the teaching load of individual lecturers (e.g. ranging between 136 and 396 hours for AP), this is justified by the different degrees of involvement of lecturers in other teaching programs and responsibilities (e.g., research, community work, administration). This is appropriate for the delivery of the study programmes. Workload in terms of student supervision and consultations over their entire learning cycle by teaching staff is considerable (i.e. four obligatory interactions per student per semester) but manageable in light of the available staff capacity. As confirmed by documentation key teaching staff is and will be available to ensure the continuation of the study programs over the accreditation period of six years.

Teaching staff is provided with the opportunity to further develop their professional, personal, language and teaching methods skills through a number of regular staff training programs. These are mandatory for junior/newly hired teaching staff, but equally available to senior faculty during the different stages of their careers. According to the discussions with UNS staff, this ensures that modern teaching concepts (such as student-centred learning, case study-based teaching etc.) are consistently applied throughout the study programs.

### Conclusion

The criterion is fulfilled.

## 6. Learning resources and student support

*Appropriate facilities and resources are available for learning and teaching activities.*

*Guidance and support is available for students which includes advice on achieving a successful completion of their studies.*

[ESG 1.6]

### Description

According to the SER, course descriptions, intended learning outcomes, teaching and assessment methods, and expected workload are disseminated to the students at the beginning of each class via a course syllabus. All lecturers are required to compile the necessary information in a standardised form before the semester and



send it to the Heads of Study Programme for validation. After validation, this document is uploaded to the e-learning platform OCW to be accessed by students.

The study programmes rely on governmental funding and tuition fees. As a state institution, all of the university assets are state-owned and special funding is allocated for the maintenance of laboratories and learning equipment. Facilities listed in the report include a central library, a sports centre, a language centre, an ICT centre, places of worship, a student centre, an auditorium, a medical centre, a secretariat of student regiment, a student affairs division, and open discussions spaces such as food courts and learning parks. Also, the university provides students with on-campus transportation, a drinking water supply system, student dormitories, and free Wi-Fi. Facilities specific to the Faculty of Economics and Business, which are also used by the programmes to be accredited, include lecturing rooms, offices, thesis rooms, halls, academic service room, a learning studio, reading and discussion rooms, and an alumni lounge. With regards to teaching and learning activities, the programmes have access to several laboratories, such as a computer lab, a capital market and banking lab, logistics and export-import lab, data analysis lab, entrepreneurship lab, and village development lab. IT services are said to include 245 computer booths including supporting equipment and relevant software. Students of the agribusiness programme have access to agricultural fields and greenhouses as well as to other facilities and labs, which are shared with other study programmes related to the field. The central library is said to be equipped with over 300,000 hard copy books, 6,548 e-books, and access to various internationally acclaimed online journals. Supporting facilities and relevant infrastructure is said to be provided for students with special needs.

Financial support is offered to students with regards to tuition fees (reduction, delay, exemption) and mobility scholarships. International students can also apply for tuition fee exemption and receive additional training in Bahasa Indonesian to support them in their learning activities.

New students are offered inaugural lectures and student orientation. Furthermore, each student is assigned an individual academic advisor at the beginning of their studies, who monitors and evaluates their progress, provides directions, and facilitates academic activities. On an institutional level, the university has installed a Career and Development Centre which is complemented by an Internship and Career Development offer by the faculty. These services support students in organising their internships and prepare them for their transition into the work environment by organising pre-job trainings and job fairs. Also, the individual study programmes are said to provide information services with regards to student exchange programmes, including registration, selection, destination universities liaison, and post-exchange programme activities to support student mobility.

### **Experts' evaluation**

The experts found that the course/module description, including information on intended learning outcomes, learning and teaching methods, forms of assessment, and the expected workload can be accessed through online systems. Furthermore, the general information about the university can be accessed through the public university portal, which is integrated with the study programme portal. There are various online portals to support the learning and teaching process. Among them is SIAKAD, the Academic Information System, which shows the general information about the faculties, courses offered, and current issues related to the university. For the learning process, the online system named OCW (Opencourseware) is commonly used by students. OCW supports students in accessing the lesson plan and the course materials. Furthermore, the university portal, and social media, like Instagram, are used to disseminate regarding students' activities.

Since the assessment of the programmes was conducted online, a virtual tour of the facilities was shown, which gave a good overview of the premises, the classrooms, library, computer laboratory, students' accommodation and recreation offers at UNS. Resources have been provided covering the three undergraduate faculties; Economics and Business, Teacher Training and Education and Agriculture. The facilities also are accessible and well suited for people with special needs. All classrooms and workspaces reflect current

professional standards and are appropriate for the intended learning outcomes. To the extent possible in an online visit the experts conclude that sufficient facilities are available concerning room and space required for the number of students in the programme. This conclusion is also supported by the tables and lists provided by the university.

The central library is equipped with a sufficient number of hard copy books and e-books, and grants access to various internationally acclaimed online journals to support learning and research activities. Supporting facilities, like discussion areas and rooms, are available for students to use. Moreover, UNS provides a banking laboratory and trading counter for students to gain experience in finance and banking activities.

UNS maintains building and other facilities well according to maintenance procedures. Students and faculty raised no concern and also the virtual tour gave no indication. UNS also ensures that health facilities, like hand sanitisers, are available at appropriate places. The experts conclude that the environmental and safety aspects of the facilities and personnel are well taken care of by UNS.

UNS, the university as well as its faculties, offers various support programmes to its students. The integrated information system is available, making required information easily accessible by students and potential students. Newly registered students are offered a campus orientation. They are also equipped with relevant information about the university, faculty, and study programmes and introduced to academic advisers. In addition, the university offers support for the internship organisation, career guidance, financial and psychological support and individual support.

UNS provides sufficient support for exchange students through the Students Exchange Service and related study programmes.

As the panel could confirm during the interview with students, teaching staff members offer consultation hours regularly and are available to students. For students, course/module descriptions are available. These documents contain the intended learning outcomes, learning and teaching method, assessment methods, and the expected workload (self-study and in-class hours). Procedures are applied to ensure that course offerings are coordinated on content and organisational levels to avoid overlap. It is also supported by the numbers of students who graduate on time that the programme is implemented to allow students to complete their studies within the expected time as defined in the curriculum.

The panel is convinced that the university puts excellence effort into supporting its students and creates a fruitful learning and living environment at the university.

## Conclusion

The criterion is fulfilled.

## 7. Information

*Impartial and objective, up-to-date information regarding the programme and its qualifications is published regularly. This published information is appropriate for and available to relevant stakeholders.*

[ESG 1.8]

## Description

Information on the university (overview, vision and mission), faculties and study programmes can be accessed online via the university's bilingual (Indonesian and English) website as well as the respective study programmes' and faculties' websites. The websites provide information on curriculum structure, course description, lecturers, and a study programme overview as well as information on student admission, registration

procedure, selection track, and tuition fee. Additional information such as academic activities, employment, UNS agenda, international cooperation network and student clubs is also accessible online.

Further communication channels include YouTube and offline information channels such as academic books and leaflets.

### **Experts' evaluation**

Public information about UNS can be assessed bilingually through [uns.ac.id/id](http://uns.ac.id/id), and [uns.ac.id/en](http://uns.ac.id/en) for the English version. These websites provide sufficient information about the university, from general information to more detailed information regarding faculties and programme offers. Other information available include academic activities, such as research, system services, UNS agenda, international cooperation network, student clubs, alumni, news and living solo.

Some contents that can be obtained through the faculty website include information about the background of the faculties, the programmes offered, research-related information, international collaborations, accreditation, alumni and news. Amongst the information comprised in the study programme are curriculum, intended learning outcomes, students' life, graduates' profile, certification, and quality assurance. However, referring to the Accounting Study Programme (ASP), it was noted that the information about the subject contents, such as the aims of the course, brief information about the course and other relevant information was not available at the time prior to the site visit. This information may help students, potential students, and the public to understand the course and the programme better. Consequently, UNS has to assure that relevant information is available to the public and relevant stakeholders (**see Finding 1**).

Besides the website, UNS also posted the UNS activities and articles through social media platforms such as YouTube, an official Instagram account and an official Facebook page. Most of the postings are relatively recent and updated. This shows that UNS is putting an effort to maintain the public information transparent to a certain extend and may increase students' interest in joining UNS.

### **Conclusion**

The criterion is fulfilled.

#### IV. Recommendations of the panel of experts

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The panel of experts recommends accrediting the study programme Accounting (Bachelor) offered by Sebelas Maret University with conditions.

The panel of experts recommends accrediting the study programme Management (Bachelor) offered by Sebelas Maret University with conditions.

The panel of experts recommends accrediting the study programme Development Economics (Bachelor) offered by Sebelas Maret University with conditions.

The panel of experts recommends accrediting the study programme Accounting Education (Bachelor) offered by Sebelas Maret University with conditions.

The panel of experts recommends accrediting the study programme Agribusiness (Bachelor) offered by Sebelas Maret University with conditions.

#### Findings:

1. More specific course descriptions should be publicly available in order to increase transparency also for external/international stakeholders.
2. For the Accounting and the Agribusiness programmes the course descriptions should be updated in a way that they also explain whether the course is used exclusively for a programme or it is offered polyvalent.
3. For the programme Development Economics and Agribusiness, it is recommended to consistently also include intended learning objectives at the level of application, analysis and synthesis/ judgement in relevant courses.
4. For the programme Development Economics, AESP and Agribusiness, it is required to include further details regarding the study contents into the course descriptions to increase consistency and enhance transparency on teaching subjects covered. Course descriptions should be of comparable quality.
5. For the AESP programme it is advisable to use differentiated course codes and names to avoid misleading perceptions about the content and qualifications as courses of different programmes use the same names.
6. For the Agribusiness programme the ILO's and the prospective job profiles need stronger alignment particularly regarding the planning skills and administrative competencies.
7. For the Agribusiness programme it is recommended to assess the opportunity to introduce concentration courses and/or specialist tracks in order allow individual specializations within the programme to prepare the graduates even better for the diversity of job profiles the labour market requires.
8. For the Agribusiness programme more recent literature should be used and referenced in the course descriptions.
9. The university should strategically implement the use of qualitative quality assurance methods