



AGENTUR FÜR  
QUALITÄTSSICHERUNG DURCH  
AKKREDITIERUNG VON  
STUDIENGÄNGEN E.V.

## FINAL REPORT

UNIVERSITAS BRAWIJAYA

### **CLUSTER ECONOMICS III (ACCOUNTING)**

ACCOUNTING (BACHELOR OF ACCOUNTING)

ACCOUNTING (MASTER OF ACCOUNTING)

ACCOUNTING (DOCTOR OF ACCOUNTING)

May 2023



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

- “ACCOUNTING” (BACHELOR OF ACCOUNTING)
- “ACCOUNTING” (MASTER OF ACCOUNTING)
- “ACCOUNTING” (DOCTOR OF ACCOUNTING)

### OFFERED BY UNIVERSITAS BRAWIJAYA (INDONESIA)

Based on the report of the expert panel, the comments by the university and the discussions of the AQAS Standing Commission in its 17<sup>th</sup> meeting on 22 May 2023 the AQAS Standing Commission decides:

1. The study programmes “Accounting” (Bachelor of Accounting), “Accounting” (Master of Accounting), and “Accounting” (Doctor of Accounting) offered by Universitas Brawijaya (Indonesia) are accredited according to the AQAS Criteria for Programme Accreditation (Bachelor/Master) and the AQAS Criteria for Doctoral Programme Accreditation (PhD).
2. The study programmes 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.
3. The accreditation is given for the period of **six years** and is valid until **30 June 2029**.

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

#### For all programmes:

1. The course descriptions for all study programmes should specify on the following points:
  - a. if courses are mandatory or electives, and
  - b. it should be outlined which software is taught in the course.
2. UB should continue to strengthen the efforts for internationalization, e.g., by inviting more international guest lecturers or by offering summer schools to a broader audience.
3. To improve the accessibility and visibility of information for all study programmes, especially for international students, it is recommended to provide a concise overview of the most important requirements and procedures in English, as well as the course descriptions on the website.

#### Additionally for the Bachelor’s programme:

4. The students’ academic writing skills in English should be strengthened.

#### For the Bachelor’s and Master’s study programme:

5. UB should increase the number of classes taught in English language.
6. Cooperations with software companies should be strengthened to offer opportunities for students to receive external qualifications for Accounting software.

7. UB should expand the variety of exam methods at the end of each course, including a stronger focus on academic writing and critical thinking.
8. Additional classes with a focus on digitalization and Artificial Intelligence should be implemented.

For the PhD programme:

9. External and international expertise should be included in the review process of the PhD thesis.
10. It is recommended to offer PhD candidates more opportunities to strengthen their teaching skills.
11. The thesis regulations for the programme should include a publication requirement with at least one article linked to their research results in an international reputable journal in English.

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

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

- **“ACCOUNTING” (BACHELOR OF ACCOUNTING)**
- **“ACCOUNTING” (MASTER OF ACCOUNTING)**
- **“ACCOUNTING” (DOCTOR OF ACCOUNTING)**

**OFFERED BY UNIVERSITAS BRAWIJAYA (INDONESIA)**

Visit to the university: 13 – 16 February 2023

**Panel of experts:**

<b>Prof. Dr. Carsten Berkau</b>	University of Applied Sciences Osnabrück (Germany), Faculty of Business Management and Social Sciences
<b>Prof. Dr. Julia Lackmann</b>	Westphalian University of Applied Sciences, Campus Gelsenkirchen (Germany), Department of Accounting
<b>Gladeys Jill A. Santos</b>	Jill Santos & Co, National President of the Association of CPAs in Public Practice (ACPAPP) and the National Vice President for Public Practice of PICPA (Philippines) (labour market representative)
<b>Lena-Maria Härtl</b>	University of Bayreuth (Germany) (student expert)
<b>Coordinators:</b>	
Patrick Heinzer & Maria Rentmeister	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 universities, universities of applied sciences and academic associations. Since 2002, the agency has been recognised by the German Accreditation Council (GAC). It is, therefore, a notified body for the 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 academic studies and higher education institutions' teaching. In line with AQAS' mission statement, the official bodies in Germany and Europe (GAC and EQAR) approved that the activities of AQAS in accreditation are neither limited to specific academic disciplines or degrees nor a particular type of higher education institution.

## II. Accreditation procedure

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This report results from the external review of the bachelor's, master's and PhD programmes "Accounting" offered by Universitas Brawijaya (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) and the AQAS Criteria for Doctoral Programme Accreditation (PhD), respectively. 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 each programme since not all indicators necessarily can be applied to every programme.

### 2. Approach and methodology

#### *Initialisation*

The university mandated AQAS to perform the accreditation procedure in May 2021. The university produced a Self-Evaluation Report (SER). In November 2021, the institution handed in a draft of the SER together with the relevant documentation on the programmes and an appendix and statistical data on the programmes. The appendix included e.g.:

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

AQAS checked the SER regarding completeness, comprehensibility, and transparency. The accreditation procedure was officially initialised by a decision of the AQAS Standing Commission on 21 February 2022. The final version of the SER was handed in January 2023.

#### *Nomination of the expert panel*

The composition of the panel of experts follows the stakeholder principle. Consequently, representatives from the respective discipline, 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 November 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 13 – 16 February 2023. The experts interviewed different stakeholders, e.g. the management of the higher education institution, the programme management, teaching and other 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 university, 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 22 May 2023. AQAS forwarded the decision to the university. The university had the right to appeal against the decision or any of the imposed conditions.

In July 2023, AQAS published the report and the result of the accreditation as well as the names of the panel of experts.

### III. General information on the university

Universitas Brawijaya (UB) is a state university that was established in 1963 and is located in Malang City, Indonesia. UB is composed of 15 faculties and one postgraduate school. In total the university offers 177 study programmes (which have all been accredited by National Accreditation Agency for HE) to about 72.722 students (October 2021). The implementation of Three Pillars of Higher Education (HE) is supported by 198 professors, 349 associate professors, 576 assistant professors, 752 lecturers, and 423 teaching staff.

Institutionally, UB has been nationally accredited A by the BAN-PT and has implemented the quality assurance program that has been recognized by ISO 9001:2008. 33 study programmes have been accredited and certified internationally. According to UB, the strategic plan of 2020-2024 focuses on the improvement of the quality of education, research and community service, students and graduates, and institutions and cooperation to become a global competitive university.

The Faculty of Economics and Business (FEB UB) offers 14 study programmes in three departments which have received recognition both on a national and international scale through accreditation such as National Accreditation Board for Higher Education (BAN-PT) and The Alliance on Business Education and Scholarship for Tomorrow, a 21st Century Organization (ABEST21).

The vision of the faculty and the Department of Management is to become an internationally reputable higher education institution in economics and business which (1) produces graduates possessing entrepreneurial spirit, humanity, environment, and spirituality awareness, (2) develops knowledge and technology in order to serve society through education and research based on local and universal values. Furthermore the faculty aims at becoming a centre of education in management and business of international repute that prioritises ethics, entrepreneurial spirit, leadership, sustainability and is able to play an active role in nation building to the needs of community.

The faculty is led by a Dean assisted by three Vice Deans (Vice Dean for Academic Affairs, Vice Dean for General Administrative and Financial Affairs, Vice Dean for Students Affairs). Each department is led by the Head of Department; a study programme by the Head of Study Programme. Furthermore, the faculty has several boards to support the implementation of the three pillars of higher education (tri dharma, i.e. education, research, and community service), including a Board of Research and Community Service Deliberation (BP3M), a Systems and Public Relations Centre, a Journal Publishing Board, as well as a Quality Assurance Board and Quality Assurance Unit at the departmental level.

### IV. Assessment of the study programmes

#### 1. Quality of the curriculum / Aims and structure of the doctoral programme

##### **Bachelor's/Master's degree**

*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]

##### **Doctoral degree**



*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 the achievement of the intended learning outcomes.*

*The academic level of graduates corresponds to with the requirements of the appropriate level of the national qualifications framework or the European Qualifications Framework.*

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

[ESG 1.2]

#### IV.1.1 Accounting (Bachelor of Accounting)

##### Description

The Bachelor programme in Accounting aims to produce competent graduates who may be employed as auditors, management accountants, and consultants in both the private and public sectors. As programme educational outcomes (PEOs), the SER lists 1) the mastery of theoretical concepts in accounting and business and the capability of applying them to solve problems in the relevant fields, 2) a strong commitment to explore the fields of accounting, business, and its applications and the ability to develop oneself independently in a dynamic global environment, and 3) an attitude of responsibility, ethics, awareness for the social environment, entrepreneurial spirit and teamwork. These PEOs are further broken down into 13 intended learning outcomes (ILOs) according to which students achieve the abilities to

- master the concept of accounting treatment, prepare financial statements of separate entities independently, and prepare consolidated reports under supervision in accordance with applicable accounting standards,
- master the concept of measuring and controlling the quality of internal performance and compiling reports on the results of analysis of financial and non-financial information as well as relevant and reliable disclosures for managerial decision making,
- master financial and investment techniques and compile reports on investment, funding, capital budgeting policies in making financial and investment decisions,
- master the techniques, principles, and procedural knowledge about the use of information technology and information technology applications and design business processes that support the provision of technology-based information in decision making,
- master the concepts, tax regulations and business law and compile reports on fulfilment of tax obligations for both individual and corporate taxpayers in accordance with tax regulations in Indonesia,
- master the audit concepts, assess audit risk under supervision, and prepare audit working papers independently,
- create innovative business strategies and concepts based on market opportunities,
- designing and carry out research with the right methodology and publish it,
- apply logical, critical, systematic, and innovative thinking in the context of the development or implementation of science and technology,
- express ideas and clearly present information, both orally and in writing, to stakeholders using Indonesian or English,
- cooperate and have social awareness and concern for society and the environment,
- demonstrate a responsible attitude towards work in their field of expertise and internalize the spirit of independence and entrepreneurship,
- apply the principles of business ethics and the accounting profession.

The curriculum is structured into five course categories. General compulsory courses (8 SKS) include Religion, Indonesian, Pancasila, and Citizenship, while university compulsory courses (14 SKS) address topics such as English or Entrepreneurship and also include student community service and the final thesis. Faculty

compulsory courses (18 SKS) provide students with basic knowledge in the fields of accounting, economics and business. The third course category, study programme compulsory courses comprise 76 SKS and address principles of financial and management accounting as well as technical skills in the area of budgeting, cost production calculation, or the preparation of financial statements. Finally, elective courses focus on special areas such as Sharia Finance, management accounting and information systems, or taxation (28 SKS). Students may also choose elective courses from other study programmes offered at e.g. the Faculty of Law or the Management and Entrepreneurship programmes. The last three semesters of the programme are dedicated to the writing of the final thesis and the participation in the Freedom to Learn – Independent Campus programme (MBKM), in which students may conduct off-campus activities such as internships, independent studies, or student exchanges (20 SKS).

### Experts' evaluation

The syllabus of the bachelor's programme follows a standard approach which is consistent with accounting programmes in many universities. The bachelor's programme has been accredited by the national accreditation agency of universities in Indonesia (BAN-PT), and by the Indonesian Accounting body already. Accounting classes follow international Accounting based on the International Financial Reporting Standards (IFRS). The contents of all modules are disclosed by the module descriptions (handbook) in detail. The literature in use is mostly internationally widely accepted standard textbooks. The study programme is offered in English and Bahasa Indonesia. Some contents have been translated from English to Bahasa Indonesia. During the virtual site visit, it became clear that the professors and other lecturers add case studies from their accounting experience as Indonesian Accounting practitioners, which is an asset for the programme.

The study programme consists of electives and mandatory modules. The syllabus is appropriate to fulfil the requirements laid out as the graduate profile and the intended learning outcomes (ILOs) on the programme level derived therefrom. Both have been developed based on the feedback from labour market representatives. The study programme is revised regularly. Graduates from the bachelor's programme are prepared to take an accounting and auditing profession in Indonesia. The syllabus covers all material aspects of accounting, and the study programme structure is appropriate. Next to the topic of accounting, audit, sustainability and corporate Governance are addressed, too. The experts also find that the weight of singular accounting modules is following common accounting teaching procedures. The study programme requires students to write a thesis to the equivalent of nine ECTS. The thesis is supervised by senior lecturers or professors. However, the experts as well as students consider the preparation for writing a thesis in English coming too short. The assessment methods should be enhanced towards academic writing in English (**Finding 1**). This would be in line with the university's proclaimed goal of strengthening critical thinking.

Given the composition of the curriculum, the discussion on the course content, and current final projects, the experts conclude that, in total, the bachelor's programme is in line with the Indonesian Qualifications Framework (KKNI), and the level 6 of the European Qualifications Framework (EQF).

The total workload of the study programme is 216 ECTS which include a number of 42 ECTS achievable in electives. The total ECTS number is slightly higher than most of comparable study programmes on bachelor's level in Europe due to the structural differences on the bachelor's level in Indonesia. This is caused by including general and university compulsory modules to an equivalent of 33 ECTS. Furthermore, the study programme contains subjects which supports accounting, such as auditing, economics, entrepreneurship, sustainability, corporate governance and taxation. The topic of Sustainability is addressed in study programme which gives students a good foundation and awareness for the topic. By teaching GRI Sustainability standards for respective reporting, the university clearly shows an international approach.

The experts suggest that accounting students should be exposed to accounting software e.g., SAP. Although gaining knowledge about accounting software can be achieved during internships, introductory classes in accounting software should be included as mandatory contents of the digital accounting modules. Software skills

in accounting software should take a significant role in the assessment of students for achieving the bachelor's degree, therefore exposure to accounting software should be made compulsory (**Finding 2**). One way to expand on this matter could be to have certificates from software companies for the participation in accounting software training which could be added to the diploma supplement.

Although the university achieved the status as a university with legal entity in Indonesia no changes in the curriculum were reported. This new status might give additional freedom to Universitas Brawijaya in the future. The electives included in the study programme are linked to Merdeka Belajar - Kampus Merdeka courses a common feature throughout Indonesia. The university offers international classes as summer schools with partner universities linked to particular subjects e.g., forensic accounting.

The expert's panel finds that the syllabus is appropriate for the students to achieve the programme's ILOs and the ones on the course level. The labour market representatives confirmed graduates' appropriate knowledge for an accounting profession on the entry level. The documentation of the study programme is of high standard but needs some further elaboration (**Finding 3**). To raise transparency for externals, it would be helpful to have a clear distinction between mandatory and elective courses in the module description (**Finding 3a**). This will support the programme in defining essential parts of the discipline. As mentioned already above, the topic of digitalization could be addressed further, e.g. by the application of standard accounting software, like SAP as already mentioned before. It would also be helpful to cover the application of standard accounting software in the description of modules (**Finding 3b**).

## Conclusion

The criterion is fulfilled.

### IV.1.2 Accounting (Master of Accounting)

#### Description

Following the PEOs of the Master programme in Accounting, the programme aims at producing graduates who work as managers, consultants, research assistants, and educators with practical competence and specialized research in accounting conforming to the following attributes: 1) capable of developing theories in accounting through research with a multi-paradigm perspective, and applying it in accounting decision making through an inter-multidisciplinary strategy; 2) capable of having a strong commitment to explore accounting theories and research, and continuously self-developing independently and innovatively in a dynamic global environment; and 3) capable of demonstrating responsible attitudes, ethics, social environment empathy, entrepreneurial spirit, and integrated leadership embodying team critical thinking. These PEOs are further broken down into five ILOs, according to which students learn to

- develop theories in accounting and its specialisation through the management of research results both through a multi-paradigm perspective and the latest developments based on inter-multidisciplinary strategies
- develop research methods, manage research in accounting and business, and publish it in reputable national/international journals
- construct ideas, thoughts, and theory-based arguments based on academic ethics, and communicate them to the public as a form of decision making
- cooperate, have social empathy and concern for society and the environment
- take professional responsibility in their field of expertise independently in applying ethical principles

The curriculum structure includes compulsory courses (24 credits) such as multiparadigm accounting, research methods, or auditing and assurance amongst others, as well as compulsory specialisation courses, in

which students are introduced to specific topics such as financial accounting, public sector accounting, management accounting, Sharia financial accounting, tax accounting, and accounting information systems (6 credits). Also, students can choose additional elective courses (6 SKS) in the area of statistics, forensic accounting or Islamic economy. At the end of the programme, students choose a research topic for their final thesis (9 SKS) and are required to publish the results of their research in Scopus/Web of Science indexed journals, accredited national journals, or Scopus-indexed proceedings.

### Experts' evaluation

Similar to the bachelor's programme, the syllabus of the master's accounting programme follows a standard approach, which underlines the consistency of the discipline in other universities. The curriculum is build on the curriculum of the bachelor's programmes. However, it is possible to study the accounting programme on a master's level coming from another university. In contrast to the bachelor's programme, the master's programme is more research-based. The graduation profile and the ILOs on the programme level reflect a higher orientation towards theoretical knowledge and research methodology. The portion of study materials based on the accounting experience and research results of lecturers and professors in contrast to international textbooks is higher than in the bachelor's programme. This underlines a focus on accounting in Indonesia, which is in line with the background of students and the employment areas of graduates. The programme contains compulsory classes and offers a high variety of specialisations and electives. Furthermore, the research at UB follows a multi-paradigm approach.

The topic of sustainability is addressed in multiple classes. GRI Standards, the international Standards for Sustainability reporting are taught. This knowledge gives graduates the opportunity to set up reports in companies as well as to audit them. The university has clearly shown that they have the expertise to transfer the aspects of sustainability to students by well capable teaching staff, who are partly taking an active role in the stakeholder dialogue with the GRI. Thus, there is a profound understanding of the concept, the importance and the standards in sustainability reporting.

The curriculum includes components software competencies for students. However, the experts believe that the digitalisation and artificial intelligence components will become increasingly important in the discipline, and the department should consider an additional implementation of classes together with the labour market (**Finding 2**).

The master's programme is nationally accredited and recognised by Indonesian accounting bodies. The handbook creates general transparency of the contents of modules. The literature in use is mostly internationally widely accepted standard textbooks (primarily from the US). Like the bachelor's programme, the master's programme is offered in English and Bahasa Indonesia, although a majority takes the Bahasa Indonesian track. The syllabi are appropriate and in line with the ILOs on the programme level. It has been demonstrated that graduates of the programme are well taken by the labour market. This underlines the joint efforts to further develop the curriculum with the labour market.

In total, the total workload of the study programme sums up to 67.5 ECTS, if one would translate the national credit system into the European system. Due to the Indonesian system, it is lower than the master's level in Europe or the US, but the total amount and the competencies are comparable. Master students are required to write a final thesis which equals to 13.5 ECTS. The thesis is supervised by professors.

The experts have found a comparable situation as to the bachelor's programme concerning the documentation of the programme (**Finding 3**). The experts suggest a stronger clarification concerning mandatory and elective courses (**Finding 3a**) and a clearer indication which software is taught in the courses (**Finding 3b**). In total, the master's programme is in line with the Indonesian Qualifications Framework (KKNI), and the level 6 of the European Qualifications Framework (EQF).

## Conclusion

The criterion is fulfilled.

### IV.1.3 Accounting (Doctor of Accounting)

#### Description

The Doctoral programme in accounting is said to be in line with the Indonesian National Qualifications Framework for the doctoral program level 9. Its aim is to produce graduates who become scholars and researchers able to solve problems and develop philosophical accounting knowledge through original, tested and contributive research with the following competencies: 1) capable of transferring knowledge and solving problems in accounting through interdisciplinary, multidisciplinary, and transdisciplinary approaches, 2) capable of managing, leading and developing original and contributive accounting research using multiparadigm and research methodologies and disseminate them in reputable international journals, and 3) capable of having professional integrity and responsibility in their field of expertise by upholding religious values, morals, and academic ethics. On the basis of these PEOs, the programme has formulated the following ILOs:

- Capable of developing innovative science in accounting learning with an interdisciplinary, multidisciplinary, and transdisciplinary approach beneficial to stakeholders.
- Capable of solving scientific accounting problems accountable scientifically and academically.
- Capable of managing, leading and developing sustainable accounting research with an interdisciplinary, multidisciplinary, transdisciplinary and multiparadigm approach beneficial to stakeholders and the development of accounting science.
- Capable of publishing original, tested, and contributing scientific papers in reputable international scientific journals.
- Capable of demonstrating a responsible attitude, discipline, upholding religious values, morals, and academic ethics in developing original, quality, contributive science and research free from plagiarism

Following the time plan set up for the programme, students take 46 SKS in programme compulsory courses such research methodologies of interpretivism accounting, positivism accounting, postmodernism accounting or critical accounting in the first two semesters. Also, an independent study resulting in a scientific publication is included in the compulsory courses. The second semester further includes 6 SKS in concentration courses and 3 SKS in elective courses. From the third semester onwards, students focus on the writing of their dissertation (28 SKS).

#### Experts' evaluation

The PhD programme is the logical sequence from the Bachelor's and the Master's programme. The syllabus of the PhD programme consists of accounting classes and research projects. The programme's curriculum is nationally accredited and focuses on the Indonesian labour market with interactions with the Indonesian Accounting body. The curriculum is oriented towards research with modules clearly linked thereto. In addition, the curriculum allows flexibility with concentration options, elective courses, and Academic writing in English. The consistency of the curriculum has been confirmed by external stakeholders, students and alumni. The programme follows a multi-paradigm approach, which is beneficial for the programme.

Sustainability can be seen as a topic which appears in all three programmes. PhD students work in projects in which the analysis of sustainability reports based on GRI standards is carried out. In parallel to the Master's programme, it has been demonstrated during the site visit that the transfer from theory into practice, especially in the field of sustainability, is managed successfully.

The overall documentation of the programme is adequate and informative. The documentation includes information on the courses, their ILOs, examination types or workload information. However, there are minor discrepancies concerning the documentation of the programme (**Finding 3**). The experts believe that it should be clear to students which courses are marked as mandatory and which courses are elective (**Finding 3a**) and the software used in the courses should be outlined properly (**Finding 3b**).

Overall, the experts testify that the ILOs on the programme level match the curriculum's composition and fulfil the ambition of the programme. The experts learned that some graduates move towards academia after graduating from the programme. From the expert's perspective, this can be seen as strong point for the department. The share of labour market representatives coming from universities underline that point. The experts want to express that teaching experience is therefore important and could be stronger in the programme. The experts suggest involving PhD students stronger into teaching, e.g., in the Bachelor's and Master's programmes (**Finding 4**).

The programme ends with a dissertation projects, which is the equivalent of 42 ECTS. The regulations outline that research results must be published in at least one article in a reputable journal following a national ranking system. The experts have learned that this procedure is national standard, however, the experts would like to express to consider increasing the publication requirements to emphasis the international character of the programme. It might be an idea that PhD students should publish at least one article linked to their research results in an international reputable journal in English (**Finding 5**). The experts understood that this might be a harder challenge for students, but the experts are optimistic that the guidance structure and the potential at UB will support. One first step to start with might be mandatory English abstracts in the dissertations.

In total, the PhD programme is in line with the Indonesian Qualifications Framework (KKNI), and the level 6 of the European Qualifications Framework (EQF). The current research projects are meaningful for the Indonesian context. The discussion showed that the programme includes research lines into the programme which works out current issues in the discipline. In addition, the discussion showed that graduates of the programme are highly esteemed by the labour market.

## Conclusion

The criterion is fulfilled.

## 2. Procedures for quality assurance

### **Bachelor's/Master's degree**

*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]

### **Doctoral degree**

*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

According to the SER, the developed quality policy plays an important role in carrying out the mandate of education. UB has prepared a Strategic Plan (2020-2024) which is in line with the university's policy on quality standards. In order to guarantee standardized academic quality, UB has developed an integrated quality assurance system for all levels, which is the Quality Assurance Center (PJM) at the university level, the Quality Assurance Group (GJM) at the faculty level and the Quality Assurance Unit (UJM) at the department level, which monitors the quality assurance process by a Head of Quality Assurance Unit. The Quality Manual at FEB UB is prepared as a guide for implementing a quality assurance system in the management of higher education following a PDCA cycle.

The Quality Assurance Unit of the Department carries out a monitoring and evaluation mechanism on the performance of the lecturers in the fields of Education, Research and Community Service following. The results are presented to each lecturer in a performance summary which is compiled every semester and reported to the Head of the Management Department. The monitoring and evaluation system for the teaching performance of lecturers uses the Lecturer Evaluation by Students (EDoM) instrument which is filled out by students in all study programmes in each semester. In addition, faculty management is said to conduct regular meetings with stakeholders such as students, teaching staff, and alumni to further address, maintain, and improve performance and academic as well as non-academic quality.

The process of updating and evaluating the curriculum (handbooks, modules, teaching materials) is said to be carried out regularly each semester. The Department regularly conducts standardised tracer studies activities to pay attention to the needs of the labour market. Data is said to be collected on student progression and success rates, employability of graduates, alumni job status, alumni collaboration of work and study programme, student satisfaction, teacher effectiveness, profile of the student population, the availability and status of learning resources, and the institution's compliance with its own key performance indicators.

As stated in the SER, the university conducts both internal and external curriculum evaluation on a regular basis. Internal evaluation involves the university's QA unit, the curriculum team and lecturer specialists from the respective study programmes. For external evaluation the programme conducts tracer studies to collect the feedback of representatives of the labour market (e.g. auditors, management accountants, consultants).

## Experts' evaluation

UB is strong in its procedures for quality assurance with well-laid and well-developed quality policies and procedures. UB's Strategic Plan for 2020-2024 is in line with its policy on quality standards. An integrated quality assurance system across all programmes exists which covers Quality Assurance Centre, Quality Assurance Group, and Quality Assurance Unit. UB has an in-placed monitoring and evaluation mechanisms on performance of lecturers in the fields of tri-dharma (education, research, and community service). Because of the pandemic, the regular schedule of the faculty management conducting meetings with stakeholders was halted. Now that it is past pandemic already, it is highly recommended that said regular meetings be resumed. It was found out that the regular meetings with alumni and labour market representatives for this purpose have not yet been resumed but with students and teaching staff, the regular meetings are already in place. It is therefore

highly recommended that the regular meetings with alumni and labour market representatives be resumed soonest possible time (**Finding 6**).

UB's process of updating and evaluating curriculum is done every semester. The continuing efforts of UB in conducting standardised tracer studies activities to pay attention to the need of the labour market must be regularized especially so that we are now post pandemic already.

When an interview with the labour market representatives was conducted on the quality of graduates from UB, good feedback was made about UB graduates which has gained a momentum of success because UB's students are preferred to be hired because of its quality graduates. In fact, even the students doing internships from UB are also preferred by labour markets. This is very good feedback which UB must keep up with.

Worth noting is that UB keeps track on its compliance with its own key performance indicators. The collection of data to assess, re-evaluate, and to make an informed decision must continue. Data must be quantified to something that can be measured as things that could not be measured could not be managed.

Overall, UB's quality assurance system is proven to be compliant to international standards.

### Conclusion

The criterion partially fulfilled.

### 3. Learning, teaching and assessment of students / Learning and assessment of students

#### **Bachelor's/Master's degree**

*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]

#### **Doctoral degree**

*The form of supervision and/or course structure is adequate and corresponds with the intended learning outcomes.*

*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

The general framework of teaching for all programmes is defined as student-centred learning allowing students to develop creatively according to their capacities, needs, and interests. Teaching methods include simulations, problem-based learning, small group discussions, project-based learning, contextual instruction, research-based learning, and collaborative learning. The application and weighting of the individual methods are said to be adjusted according to the individual level and the defined course learning outcomes. Learning activities are said to take place both offline and online. For the doctoral programme, an additional focus is put on the composition of research proposals and the writing of scientific papers.

In order to make sure that courses are well coordinated and the curriculum well managed, the curriculum committee publishes a handbook which is said to be continuously updated according to the latest scientific developments and which includes course learning outcomes, learning material, assessment components, and



references. In addition, each study programme is said to hold regular meetings to discuss the implementation of the learning process during the semester.

The type of exam is considered on the learning objectives in each course, which is communicated to the students at the beginning of the semester. In the Bachelor programme, final score of a course consist of participation/contribution in class (15%), quizzes (15%), structured assignments (20%), the midterm exam (25%), and the final semester exam (25%). For the Master and Doctoral programmes, the assessment components of a course include participation (25% for the Master programme and 30% for the Doctoral programme), structured tasks (25% and 30% respectively), the midterm exam (25% and 20% respectively), and the final exam (25% and 20% respectively).

The steps to be achieved in the final projects differ according to the level of the study programme. Undergraduate thesis scores include an assessment of the mentoring process to be assessed by the advisory lecturer (40%), the thesis to be assessed by the examiner (40%), and presentations and discussions assessed by advisors and examiners (20%). For the Master's project, assessment includes the research proposal test (10%), research implementation (20%), writing journal articles and result of the seminar (30%), and the final thesis (40%).

Doctoral students pass nine stages of the dissertation exam, which include qualification, paper presentation I, paper presentation II, proposal seminar, proposal examination, paper presentation III, dissertation result seminar, dissertation examination (including the promotor team, three internal examiners and one external examiner), and the Judicium. The, the final score is calculated according to performance in the research proposal test (10%), field research (20%), seminar results (30%), and the dissertation (40%).

As explained in the SER, the study programmes do not provide a remedial mechanism for exams. However, students can repeat courses with less marks in the regular semester or an intermediate semester. Complaints procedures are first handled informally, i.e. the student discusses the issue at hand with the lecturer/ academic decision maker. If the dispute cannot be solved, the student has the opportunity to file a written complaint to the respective Head of Study Programme.

### Experts' evaluation

Overall, the teaching and learning methods for all three programmes are appropriate. All study programme follow the Indonesian Qualifications Framework and are comparable to programmes from other Indonesian universities of the same ranking. The interaction with the Indonesian Accounting body is beneficial for the programmes. Students of these programmes will be exposed to different teaching and learning modalities, which support the learning process and allow an active part in the learning process.

Internationalisation of the programmes has been discussed by experts in the discussion rounds with several stakeholders. They understood that the main employment field is Indonesia. On the other hand, UB strives to better connect their programmes to international academia. The inclusion of some courses for the Bachelor's and the Master's programmes taught in English is important here to expose, on the one hand, Indonesian students more frequently to discipline-related subjects in English, and on the other hand, it will allow international students to take some courses in English with Indonesian students (**Finding 7**).

Students' computer skills are also addressed to by on-campus computer labs that have the necessary equipment if students do not own it themselves. It might be recommended to increase the students' comprehension in the application of accounting software in the computer labs (**Finding 8**).

Practical skills are gained e.g. by internships in the curriculum. These internships are very valuable and help students in applying their theoretical knowledge in a practical environment. Graduates seem to have a good level of soft skills when they enter the labour market.

During the site visit, it has been discussed which teaching material is used in the courses. It became evident that the courses use international textbooks, the IFRS standards, and materials based on the teaching staff's practical experience. In addition, students get involved in research projects and community service activities of their professors. This underlines a well-balanced mix between theory and practice.

The university provides teaching per a multi-paradigm approach in particular for students in the master's and doctorate programme. The students are enabled to learn following multiple research methods which increases their creativity. The university also includes practitioners in the teaching process (3in1-approach). Students report that their research in the master's programme was supported by professors providing helpful papers to study. The experts find the variety of applied research methods following the multi-paradigm approach appropriate for the accounting study programmes.

The assessment criteria are transparently outlined to students in the course descriptions and the examination regulations. This creates transparency and consistency in the assessment process of students. The same applies to appeal possibilities for students. Student assessment is mostly based on participation, structured assessment, quiz, midterm exam and final exam. The percentage of the assessment methods are disclosed in the handbook for every module. The expert's panel acknowledges that different assessment methods are in place and further suggests including more assessment methods which require academic writing to prepare students for the thesis and to support critical thinking in terms of accounting theory and practice (**Finding 9**).

The PhD regulations have been analysed by the experts positively. The experts confirm that the regulations comply with international standards. However to foster the internationalization efforts of UB, the PhD regulations could include one international reviewer from the ASEAN region or beyond that (**Finding 10**).

**Conclusion**

The criterion is fulfilled.

**4. Student admission, progression, recognition and certification / Legal status, admission and certification**

**Bachelor's/Master's degree**

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

[ESG 1.4]

**Doctoral degree**

*The institution is entitled to award a doctorate.*

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

[ESG 1.4]

**Description**

Admission

The Bachelor programme applies three selection schemes for prospective students: National Selection of State University Admission (SNMPTN), which is based on the results of the academic and non-academic achievement history and/or the portfolio of prospective students, Joint Selection of State University Admission (SBMPTN), which includes a computer-based test score, and the university's own selection track, which considers high school scores and the performance on the national computer-based test.



Postgraduate students have to fulfil requirements such as: 1) holding an Indonesian Nationality Identity Card, 2) having good academic records in the previous programme (Undergraduate/Master's) proved by legalized certificates and a transcript of previous degrees; 3) academic publication (if available), 4) demonstrating good potential academic capability (TPA) as proved by the result with the minimum score of 450 for Master's Programme and 500 for Doctoral Programme, 5) demonstrating good English capability as with a minimum TOEFL score of 500 for Master's Programme and 525 for Doctoral Programme, 6) a health certificate, including drug-free certificate, 7) a funding statement, and 8) recommendations from two people with a relevant academic background. Selection of postgraduate students is based on the evaluation of the documents provided, on an interview and on written examinations. Also, the university offers a Fast Track programme for students who excel in academics, English, have high motivation, and can complete their study period in undergraduate and master's programmes in maximum 10 semesters.

### Progression

The study programmes assign lecturers as Academic Advisors who support students from the first semester onwards in their academic development. Furthermore, students' progression is monitored and evaluated via study plan consultation each semester, the academic information system (SIKAD), and the Online Reporting System (SIMPEL). The heads of study programme conduct evaluation studies at least once a semester.

### Recognition

UB states that students are encouraged to enhance knowledge and experience through mobility and credit transfer programmes. All study programmes confirm their commitment as international institution that strives for quality improvement on the international level conducted through curriculum benchmarking, exchange programmes, and visiting professor programmes. Corporations with overseas universities exist.

Also, the university follow the national MBKM programme that provides opportunities for selected students to hone their abilities according to their talents and interests by going directly into the professional world as preparation for a future career. Activities conducted in this programme can be converted to equal 20 credits. This programme can be participated by all undergraduate students with the approval of their respective universities.

### Certification

UB provides three official final documents to be handed out to students to certify their graduation: diploma, final transcript, SKPI/diploma supplement. The university states that given the fact of being a public university, the Indonesian ministry grants UB the right to carry out PhD programmes.

### **Experts' evaluation**

The formal admission requirements and individual prerequisites have been defined and are readily accessible to prospective students. UB implements three distinct admission selection procedures, each of which adheres to a predefined set of criteria. These procedures are made readily available to all interested parties, and the specific criteria can be found on UB's homepage. The postgraduate program has enumerated specific prerequisites, which include a proficient command of the English language and a publication record. These proficiencies are highly beneficial for aspiring postgraduates. The university has also compiled data on the admission procedures of previous cohorts, which has been made accessible to the expert group.

There are mechanisms to recognise prior learning, including non-formal and informal learning. There is also the SKP (Sistem Kredit Prestasi/Achievement Credit Units) which aims to increase the student participation in student activities, improve the student leadership, collaboration and communication skills and even more. It enables students to develop their soft skills and competencies as well as student informal and non-informal learning.

The university strives to enhance the mobility of its students by providing learning agreements with foreign universities, which consistently encompass the three pillars of higher education. Additionally, the Merdeka Belajar Kampus Merdeka (Freedom to Learn, independent campus) offers undergraduate students a broad range of programs tailored to their respective talents, interests, and learning objectives.

The graduates receive transparent information on the qualification gained by the diploma, their final transcript as well as a diploma supplement. On those documents they can comprehend the qualification gained, including the learning outcomes, the national context, their level and the status of the studies.

Being a public university, the institution is legally entitled to award doctorates and clearly defines the legal status of doctoral candidates.

**Conclusion**

The criterion is fulfilled.

**5. Teaching staff / Academic level of supervisory staff**

**Bachelor’s/Master’s degree**

*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]

**Doctoral degree**

*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**

As stated in the SER, the faculty currently employs 152 academic staff, which hold degrees from national and international universities (e.g. in the United States, England, Australia, Germany, Malaysia, China, France, Italy), and 97 support staff. The Accounting Department has 54 full-time and 4 part-time academic staff members (7 professors, 11 associate professors, 22 assistant professors, 17 lecturers, and 1 teaching staff), as well as 23 external lecturers in the period from 2019 – 2020.

The human resource involved in the implementation of the Three Pillars of HE in the Management Department are lecturers and supporting staff comprising of civil servants and non-civil servants. Every five years, the needs of academic staff for each study programme are planned and stated in the institution’s strategic plan. The recruitment process includes an academic potential test (similar to GRE or GMAT), an English test (TOEFL or IELTS), and an academic interview with the head of the department and senior academic staff.

In the management Department, the average workload of the academic staff is 5 up to 15 credits in one semester. It means that every academic staff is obliged to carry out activities in education, research, community service and additional assignment in all study programmes equivalent to around 16 credits in one semester. The staff is limited in teaching no more than 5 courses per semester. In addition, some courses in the Master’s



and Doctorate programmes are taught by 2-3 staff members so that they are expected to have more time to conduct research and community services.

Academic staff development is carried out through training on research, seminars, conferences, professional certification, and workshops. As such, the university aims at supporting staff to improve the quality of their publications, to increase research capacities and community service activities, and to increase international exchange and mobility.

### **Experts' evaluation**

Based on the discussion with the teaching staff of the three programmes and the documentation provided to the experts, the experts conclude that the composition of teaching staff is adequate in terms of quality and quantity to carry out the three programmes. It can be stated that the practical experience of the teaching staff is a plus to the programme, because it adds a valuable practicable add-on to the programmes. The didactical competencies of staff is appropriate.

70% of the teaching staff at the faculty of accounting have full-time jobs at UB, so they are professionals in teaching. There are also practitioners holding certificates, who teach in the Bachelor's and Master's study programmes. According to the university, academic qualification decides if someone teaches in the undergraduate or graduate study programme. Teaching staff holding a PhD degree or graduated in the PhD programme can become assistant professors. The teaching staff has to get a license to teach at UB. Some of the teaching staff work as practitioners and share their experience as practitioners in class. The experts have reviewed the CVs of teaching staff and have discussed current research projects with them during the online site visit. In consequence, they conclude that the teaching staff is qualified to carry out the programmes on all three levels.

The following criteria were mentioned for assessing the performance of academic staff for a promotion: 1) teaching quality is assessed by a peer and head of department, 2) by research activities, 3) by teaching quality based on student feedback. These criteria are in line with many other universities around the globe and thus reflect international standards.

Also, in regards of the teaching staff, the internationalization efforts of UB are visible but not yet fully complied. The experts suggest raising the share of courses held in English (for the Indonesian programmes) (**Finding 11**). One way could be to search for staff mobility funds or to invite international guest lecturers more frequently (e.g., summer schools or in regular terms in summer or winter).

### **Conclusion**

The criterion is fulfilled.

## **6. Learning resources and student support / Support and research environment**

### **Bachelor's/Master's degree**

*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]

### **Doctoral degree**

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

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

[ESG 1.6]

**Description**Resources

UB provides facilities such as libraries, sports fields, a polyclinic, a campus hospital, mosques, and mushollas. In order to support students' learning process and achievements, the university also provides offices, classrooms, meeting and seminar rooms, reading rooms, discussion areas, laboratories, and computer laboratories under the management of faculties, the postgraduate programme and each study programme. Among the laboratories for the Bachelor's programmes to be accredited are an accounting and taxation laboratory, an investment and capital market laboratory, an entrepreneurship laboratory, an Islamic economics laboratory and a banking laboratory.

The SER describes that FEB ensures an appropriate amount of literature, journals, and information sources: the total collection of the library consists of 7.207 book titles and 70 digital items, with subscriptions such as Springer, EBSCO Host, JSTOR, or Science Direct, amongst others. In addition, students also have access to the UB central library.

Student Support Services

UB is a state university funded centrally by the government and through tuition fees due in each programme. Scholarships are set in place to support students from low-income families, outstanding students (academic and non-academic), and students with active organisational experience.

UB'S Academic and Professional Education Development Centre provides both online and in-person student counselling services by professional psychologists. In addition to the university-based consultation, all students also receive individual guidance through their academic advisors, who are said to receive specific training.

The university pays attention to the fulfilment of results-based learning needs for all students including students with disabilities. Students with disabilities are accompanied by assistants and have access to appropriate infrastructure on the campus. The management of international student admissions and support is carried out by the International Office in coordination with every study programme. The so-called Freshmen Orientation Programme (PKKMB) is said to be a starting point to introduce each student to campus life. Orientation days are conducted before the academic year starts. The doctoral programme offers an academic guideline with regulations and information on structural aspects of the study programme.

UB states that it encourages its students to enhance their knowledge and experience through mobility and credit transfer programmes. The Department of Management mentions cooperations with overseas universities for student exchange. Also, FEB UB provides postgraduate students with an opportunity to participate in a sandwich programme by participating in an education programme at a partner university abroad. On this occasion, students benefit from a collaboration programme for approximately three months to deepen their knowledge according to their research interests. Doctoral students are further provided with the opportunity to participate in seminars, trainings, and guest lectures presented by national and international speakers. Furthermore, they are embedded in larger research projects together with lecturers.

**Experts' evaluation**

During the virtual site visit, the experts had been exposed to a live tour that permitted a fully insight into the UB's infrastructure. Thus, it was made possible to present the learning resources sufficiently to the experts. Based on these impressions, the experts confirm that student's needs are fully considered. The library material

(hard copies and online resources) account to the needs of students and fulfil the demands to carry out a three-level education (Bachelor to PhD) in accounting.

The university offers various avenues of consultation for students to seek guidance and support from their lecturers, including face-to-face meetings or virtual consultations. Contact information is made available during the initial lecture and can also be accessed online. Additionally, the university's Centre for Academic and Professional Education Development provides counselling services to students.

Doctoral students receive guidance and support through supervisory channels and relevant documents. Moreover, student advisory services are also available during working hours on weekdays. The university offers tuition fee waivers and scholarships for doctoral students who require financial assistance.

The university provides a freshmen orientation program to help new students acclimate to campus life. Exchange students receive support from the international office to facilitate their transition. To ensure diversity, the university conducts the EDoM questionnaire to assess lecturer tolerance towards student diversity. Bilingual legends and signboards are also provided to promote inclusivity. Bachelor's, Master's and PhD students may apply for tuition fee waivers and educational scholarships, and relevant information is made accessible online. In total, the experts believe that the facilities and the student support activities fulfil their aim and support the learning progress of students in the programmes.

**Conclusion**

The criterion is fulfilled.

**7. Public information**

**Bachelor's/Master's degree**

*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]

**Doctoral degree**

*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**

To ensure that all information accessed by all stakeholders, FEB UB provides various information service platforms. Important information is constantly presented on the Faculty and Department websites. FEB UB frequently uses Facebook and Instagram as an information medium. YouTube is used to broadcast seminars live and publish the activities under the Tri dharma activities. According to the SER, news on academic activities are updated almost every day on the faculty websites. The module handbook and the semester learning plan can be accessed through the department's website.

**Experts' evaluation**

The experts have analysed the main homepage, the department's homepage, and the social media accounts for the programmes. It became evident that information in English is not easy to find. Understanding that the programme is mainly focusing on the Indonesian market, this is understandable, but the experts suggest improving the accessibility of information on the programmes in English (**Finding 12**). One way might be to



provide a concise overview of the core information in English as well as the current version of the course descriptions.

UB's social media platforms such as Facebook and Instagram are regularly being updated. On the other hand, YouTube is the platform utilized for broadcasting seminars. The contents of these platforms are impressive ranging from posters to pictures, to videos. These contents are quality materials that captures and presents necessary information to users of the information.

**Conclusion**

The criterion is fulfilled.



## V. Recommendation of the panel of experts

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The panel of experts recommends accrediting the study programmes “Accounting” (Bachelor), “Accounting” (Master), and “Accounting” (PhD) offered by Universitas Brawijaya (Indonesia) with conditions.

Findings:

1. The Bachelor’s programme “Accounting” should strengthen academic writing skills in English.
2. The Bachelor’s and Master’s study programmes “Accounting” should implement additional classes with a focus on digitalization and Artificial Intelligence.
3. The course descriptions for all study programmes should specify on the following points:
  - a. if courses are mandatory or electives, and
  - b. It should be outlined which software is taught in the course.
4. For the PhD programme, it is recommended offer PhD candidates more opportunities to strengthen their teaching skills.
5. The thesis regulations for the PhD programme “Accounting” should include a publication requirement with at least one article linked to their research results in an international reputable journal in English.
6. For all study programmes, UB must resume the feedback mechanisms with the labour market to include the feedback into the development of the curriculum.
7. For the Bachelor’s and Master’s study programmes, UB should increase the number of classes taught in English language.
8. For the Bachelor’s and Master’s programme, cooperations with software companies could be strengthened to offer opportunities for students to receive external qualifications for Accounting software.
9. For the Bachelor’s and Master’s study programmes, UB should expand the variety of exam methods at the end of each course, including a stronger focus on academic writing and critical thinking.
10. For the PhD programme, external and international expertise should be included in the review process of the PhD thesis.
11. UB should continue to strengthen the efforts for internationalization, e.g., by inviting more international guest lecturers or by offering summer schools to a broader audience.
12. To improve the accessibility and visibility of information for all study programmes, especially for international students, it is recommended to provide a concise overview of the most important requirements and procedures in English, as well as the course descriptions on the website.