



AGENTUR FÜR  
QUALITÄTSSICHERUNG DURCH  
AKKREDITIERUNG VON  
STUDIENGÄNGEN E.V.

## FINAL REPORT

MARANATHA CHRISTIAN UNIVERSITY

# CLUSTER ACCOUNTING/MANAGEMENT

ACCOUNTING (BACHELOR OF ACCOUNTING)

MANAGEMENT (BACHELOR OF MANAGEMENT)

June 2023



**Content**

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<b>Decision of the Accreditation Commission of AQAS .....</b>	<b>3</b>
<b>I. Preamble .....</b>	<b>6</b>
<b>II. Accreditation procedure.....</b>	<b>6</b>
1. Criteria.....	6
2. Approach and methodology .....	6
<b>III. General information on the university .....</b>	<b>8</b>
<b>IV. Assessment of the study programmes.....</b>	<b>8</b>
1. Quality of the curriculum .....	8
2. Procedures for quality assurance .....	13
3. Learning, teaching and assessment of students .....	15
4. Student admission, progression, recognition and certification.....	17
5. Teaching staff.....	19
6. Learning resources and student support .....	20
7. Information .....	22
<b>V. Recommendation of the panel of experts.....</b>	<b>24</b>

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

- “ACCOUNTING” (BACHELOR OF ACCOUNTING)
- “MANAGEMENT” (BACHELOR OF MANAGEMENT)

### OFFERED BY MARANATHA CHRISTIAN UNIVERSITY, BANDUNG, 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, and the circulation procedure of 21 June 2023 the AQAS Standing Commission decides:

1. The study programmes “Accounting” (Bachelor of Accounting) and “Management” (Bachelor of Management) offered by Maranatha Christian University, Indonesia are accredited according to the AQAS Criteria for Programme Accreditation (Bachelor/Master).

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 **31 July 2024**. The confirmation of the conditions might include a physical site visit within the time period of twelve months.
3. The accreditation is given for the period of **six years** and is valid until **31 July 2029**.

#### Conditions:

1. The faculty must improve the overall design of the assessment rubrics by providing more details, clearly stating the evaluated competencies and establishing proper alignment between the assessment criteria and the spirit of OBE, especially for the thesis, the internship, project-based courses and entrepreneurship courses.
2. The university must develop transparent regulations for the recognition and conversion of competencies between long MBKM-internships and the courses the internship is replacing and develop transparent guidelines to ensure that students receive proper credit for their work.
3. The university must publish the full programme learning outcomes on its public website.

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

1. The university should conduct a thorough market study to identify the reasons for the declining number of applicants and students in the last five years.

2. The faculty should develop a plan of action to formalise and increase stakeholder engagement going beyond surveys in the framework of quality assurance activities, e.g. through an advisory board, regular meetings with stakeholders, involving different status groups (public/private, associations etc.).
3. The faculty should conduct a subject-specific analysis on a regular basis and make better use of the data gathered from the university-wide tracer study.
4. The university should develop a plan of action for the full implementation of the outcome-based education (OBE) standards, based on the evaluation of the implementation in the current cohort. The plan should encompass the cultivation of an OBE-centric culture and carefully consider various competency levels (taxonomy) when assessing and constructing programme learning outcomes and include additional training for OBE implementation and for pedagogy as well as additional subject-specific trainings for lecturers.
5. Lecturers should provide more transparency on the details and specifics of the assignments and tasks assigned throughout the semester.
6. The number of electives should be increased in both programmes.
7. The curricula should include a mandatory internship.
8. The content of the Accounting curriculum should be reconciled with the competency framework and aligned with the competency level described in the International Accounting Education Standards (IAES) issued by the International Federation of Accountants.
9. The curricula should include more English-taught content.
10. The university and faculty should develop a strategic plan for internationalisation.
11. The university should provide more transparent information on the workload when expressed in ECTS.
12. The university should consider making it possible to assign a different academic advisor to students during the studies.

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)**
- **“MANAGEMENT” (BACHELOR OF MANAGEMENT)**

**OFFERED BY MARANATHA CHRISTIAN UNIVERSITY, BANDUNG, INDONESIA**

Visit to the university: 28-29-30 March 2023

**Panel of experts:**

<b>Prof. Dr. Güray Küçükkocaoğlu</b>	Başkent University, Faculty of Economics and Administrative Sciences, Department of Business Administration (Turkey)
<b>Professor Dr. Arnel Onesimo O. Uy</b>	De La Salle University, Accountancy Department (Philippines)
<b>Sarah Engling</b>	Winkelmann Group / Reflex GmbH, Ahlen (labour market representative) (Germany)
<b>Fynn Hug</b>	Student of the University of Leipzig (student representative) (Germany)
<b>Coordinator:</b> Alexandre Wipf, Vi Le	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 programmes "Accounting" and "Management" offered by Maranatha Christian University.

### 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 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 March 2022, the institution handed in a draft of the SER together with the relevant documentation on the programmes and an appendix as well as 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 16 May 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 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 September 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 site visit to the university took place on 28-29-30 March 2023. On site, 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 21 June 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

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Maranatha Christian University is a private university located in Bandung, West Java, Indonesia. The university goes back to 1965 and is home to more than 8,000 students. According to information in the self-evaluation report over 40,000 persons have graduated from the university. The university is composed of nine faculties and offers a total of 28 study programmes: 3 diploma degrees, 18 undergraduate degrees, 3 professional education programmes and 4 graduate degrees.

Maranatha Christian University describes itself as a research-based teaching university. It has defined a vision and a mission for its development according to which it should develop reliable scholars, a conducive atmosphere, and the values of Christian life as an effort to develop science, technology, and arts in the implementation of the Tridarma of Higher Education, namely education, research, and community service interlinked. The university is organised in 16 work units whose aim is to support the implementation of the Tridarma of Higher Education. The current strategic plan of the university centres on a so-called ICE strategy, i.e. integrity, care, excellence. In this framework the university has set key performance indicators referring to graduates, curriculum, and staff. At the level of the university there is a research roadmap with equivalents at faculty and programme level.

The Accounting and the Management study programmes are offered by the Faculty of Business (formerly the Faculty of Economics). Based on the university's vision and mission the faculty has developed its corresponding vision and mission, namely being committed to educating and developing business leaders and academics who are able to add Christian values to society. The Faculty of Business has 40 permanent teaching staff in the area of accounting and 48 in the area of management.

### IV. Assessment of the study programmes

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#### 1. Quality of the curriculum

##### **Bachelor'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]

##### **General information**

Maranatha Christian University uses the national credit system for higher education, Semester Credit Unit or SKS. 1 SKS corresponds to 170 study minutes per week (for lectures: 50 minutes of face-to-face meetings, 60 minutes of structured activities and 60 minutes of independent learning; for seminars: 100 minutes of face-to-face meetings and 70 minutes of independent learning; for practicum courses: 170 minutes of laboratory activities) and thus to a total of 40 hours over the semester. Each semester each course is composed of 14 meetings as well as a mid-term and a final exam.

According to information in the self-evaluation report the curricula are based on the national guidelines and requirements as well as the latest policies of the ministry in charge of higher education. Specifically the

curriculum development refers to level 6 of the Indonesian National Qualifications Framework (INQF / KKNI), Outcome-Based Education (OBE) standards, and the national policy of Freedom to Learn/Independent Campus (MBKM). The university indicates that it also considers developments in science and technology, market needs, vision, mission and the values of integrity, care, and excellence (ICE strategy), evaluation results, feedback from graduates and the labour market gathered through formal and non-formal routes. An overall review is conducted every two to four years.

For each programme the programme leaders have defined graduate profiles, programme learning outcomes (PLOs), and course learning outcomes (CLOs). Learning outcomes cover the categories of attitude, general skills, specific skills, and knowledge.

### **General evaluation**

Based on the information gathered during the site visit it is clear to the expert panel that the overall strategy of the university is coherent: the university has a clear and consistent plan of action for achieving its goals and objectives, and that all the different parts of the university (such as departments, faculties, and support services) are working together effectively towards the same ends. Also, the students are actively involved in their own learning and development and are enthusiastic and motivated about their studies. Engaged students are more likely to be successful and to contribute positively to the university community. Furthermore the labour market is satisfied with teaching methods and student quality (e.g. with good internship engagement prior to employment). The graduates of the university are highly regarded by employers, who are satisfied with the quality of teaching and the skills and knowledge of the graduates. Good internship engagement can also help students gain practical experience and develop skills that are in demand in the job market.

Yet, after reviewing the information and evidence provided, such as statistical data on the student body, the experts come to the conclusion that there is a threat regarding the decreasing number of students and of applicants to both programmes of Accounting and Management. This can be a concern for the faculty's financial sustainability and its ability to continue providing high-quality education. Therefore the faculty may need to make some changes to ensure the sustainability of its programmes. There could be several factors contributing to the decline in student applications and challenges the university faces in attracting and retaining students. But there can also be a range of strategies for the faculty in order to increase the number of applications. Here are a few potential ideas:

- **Conduct market research:** The faculty could conduct market research to better understand the reasons why students are not applying to its programmes. This could involve specifically surveying current students and alumni, as well as potential students, to gather feedback on the strengths and weaknesses of the programmes, as well as any areas for improvement (see also Chapter 2, **Finding 5**).
- **Enhance marketing and branding:** Once the faculty has a better understanding of the target market, it could develop a comprehensive marketing and branding strategy to promote its programmes. This could include targeted advertising on social media platforms and search engines, as well as creating compelling marketing materials such as brochures, videos, and infographics.
- **Build partnerships with other institutions:** The faculty could explore opportunities to build partnerships with other institutions, such as community colleges, vocational schools, and universities, to expand its reach and attract more students.
- **Enhance the curriculum:** The faculty could review and update each programme's curriculum to ensure that it aligns with the latest industry trends and standards, and incorporates the latest technology and teaching methods.
- **Increase student engagement:** The faculty could develop programmes and initiatives that encourage further student engagement and participation, such as student clubs, mentorship programmes, and

internships. These types of programmes can help build an even stronger sense of community and connection among students, which can be a strong draw for prospective students.

- Provide financial aid and scholarships: The faculty could explore opportunities to provide additional financial aid and scholarships to help make its programmes more accessible to a wider range of students. This could involve partnering with government agencies, foundations, and private donors to provide funding for eligible students.

Additionally the faculty and university could also expand the range of topics and research areas offered by the lecturers. The faculty may develop in the future a particular strength in the area of health management: it may be beneficial to offer more programmes or concentrations in this area to meet student demand. By doing so the faculty would capitalise on the university's overall strengths in the health sector with its hospitals and health faculty.

By implementing the aforementioned strategies the faculty may be able to attract more students to its programmes and reverse the decline in student applications.

## **Accounting**

### **Description**

The Bachelor's programme "Accounting" covers a total of 146 SKS over 8 semesters. Enrolment is set at 300 students per year, in the last five years Maranatha Christian University accepted an average of 120 students per academic year. Upon graduation students are awarded a "Bachelor of Accounting" degree or S.Ak.

Based on the latest curriculum review the programme aims at training graduates who should have a career as an accountant in private or governmental sectors, who should be able to continue studying at the postgraduate level, who should be able to open and/or manage business that gives positive impacts to society and support sustainable principles, and finally who show integrity, care, and excellence (ICE strategy).

The programme leaders have defined a total of ten programme learning outcomes. The students should, among others, be able to operate and utilise software to prepare financial statements, budget, taxation, audit, and research as well as be able to prepare and interpret public sector financial reports. They should be able to prepare and interpret separate entity financial statements and consolidate them according to the generally accepted accounting principles, especially the standard of financial accounting, and be able to use both financial and non-financial information to make business decisions. Students should also be able to conduct research that contributes to the development of accounting, finance, and tax theory and practice.

According to information in the self-evaluation report the current curriculum puts emphasis on informational technology-based accounting. The programme courses are divided into five categories and three content areas (scientific cores focussing on financial reports, taxation reports, audits, data analysis; science and technology skills including trading, analysis, auditing software skills; character and values including leadership, communication, and entrepreneurial skills). The students take a total of 47 compulsory courses: four national compulsory courses (e.g. "Pancasila Philosophy"), one university compulsory course ("Ethics") and 42 programme compulsory courses (including "Basic Accounting + Assistance", "Taxation I", "Entrepreneurship", "Business Math", "Research Methodology", and the final "Thesis" in the eighth semester). Students are offered 12 elective courses of which they take three (e.g. "Advanced Chinese Conversation", "Government Management Accounting"; nine out of 36 credits).

## Experts' evaluation

The ten intended learning outcomes (ILOs) in the Accounting programme are appropriately formulated using Bloom's taxonomy and considering the Indonesian National Qualification Framework (INQF) level 6. The ILOs cover both the subject-specific or working skills and generic or transferrable skills. Feedback from various stakeholders including the labour market, alumni, teaching staff, government regulators, accounting associations and experts, as well as students was solicited and incorporated in the ILOs. In reformulating the ILOs in the future, it would be good for the programme to use higher order thinking skills and to engage more stakeholders especially from the professional organisations and labour market (see also Chapter 2, **Finding 6**).

The curriculum shows logical progression of learning by the students and includes compulsory (national, university and programme courses worth a total of 137 credits) and electives (9 credits). To provide more flexibility for the programme to address the fast-changing landscape of the profession, the programme should increase the number of elective courses in the next curriculum revision cycle (**Finding 1**).

In the programme the Bachelor's thesis is compulsory while the internship is optional. While students have the option to take the Freedom to Learn/Independent Campus or Merdeka Belajar Kampus Merdeka (MBKM) activities which can include work practice/internship, it is recommended that the curriculum include a mandatory internship or cooperative education course (**Finding 2**).

Being a global professional programme, the curriculum should be reconciled with the competency framework at the initial professional development described in the International Accounting Education Standards (IAES) issued by the International Federation of Accountants (IFAC). Likewise, the ILOs should be aligned with competency levels set forth by the IAES (**Finding 3**). This would generally improve the quality of the programme but also offer more chances for students wishing to pursue their studies or careers abroad.

Additionally, more English-taught courses could also be offered as most contemporary contents and developments in the accounting discipline are in English (**Finding 4**). As mentioned, the experts favour stronger links with the stakeholders and respective labour markets of the university's study programmes. Linkages with the Indonesian affiliates of the big 5 accounting firms and professional organisations should be actively pursued. Such linkage will enrich the formulation of the ILOs, improve alignment with global developments in the professional field and provide more opportunities for student internships. To formalise this linkage, the university may consider inviting them to be a member of a programme-level board of advisors (see Chapter 2, **Finding 6**).

## Conclusion

The criterion is partially fulfilled.

## Management

### Description

The Bachelor's programme "Management" covers a total of 144 SKS over 8 semesters. Enrolment is set at 300 students per year, in the last five years Maranatha Christian University accepted an average of 240 students per academic year. Upon graduation students are awarded a "Bachelor of Management" degree or S.M.

According to the graduate profiles of the programme, upon graduation students should find employment as middle level professional manager, entrepreneur, family business successor, or small and medium scale business consultant.

The programme leaders have defined nine programme learning outcomes. Accordingly students should, among others, be able to effectively communicate in written and oral form as well as be able to analyse problems and formulate solutions. They should also be able to identify ethical problems and answer these problems

in a socially responsible way and be able to work with others and in groups effectively. Students should show an attitude and ability to actively look for opportunities, innovate and improve continuously as well as be able to apply various thinking skills to reach the targets set and be able to assess the decisions made.

Based on the latest curriculum review the programme focuses on the aspects of humanism, professionalism, and leadership. According to information in the self-evaluation report an emphasis is put on the connectivity between courses, soft skills development, and on science and technology development. The courses are clustered in nine categories: students take basic courses (e.g. “Christian Education/Religion Phenomenology”), university character courses (e.g. “Interpersonal and Leadership Skills”), core major courses (e.g. “Business Research Method and Practice”), global issue courses (e.g. “Business Economics II”), courses related to discussions on Indonesia (e.g. “Tax and Law”), technology and information courses (e.g. “Accounting for Business and Practice”), core business courses (e.g. “Business Basic”), courses related to analysis and decision-making (e.g. “Quantitative Analysis for Business”), as well as so-called summaries (including a “Major Seminar” and the final “Thesis”); some courses are allocated to several categories. The curriculum includes five specialisations: Marketing, Finances, Human Resources, Operation, and Entrepreneurship. Students take corresponding major courses as well as electives.

### Experts’ evaluation

The study programme in Management has a total of nine learning outcomes. It is a strength of the university that the intended learning outcomes are prepared with input by all stakeholders, lecturers, graduate users, related experts. Another strength lies in the link between programme learning outcomes and curriculum development: Learning outcomes are derived from graduate profiles, defined by experts in their fields and student feedback. The programme learning outcomes are broken down into course learning outcomes and Bloom’s taxonomy is used as well. The information provided shows that the study programme is clearly aligned to the competencies defined by the Indonesian National Qualifications Framework for the Bachelor level. In the future it might be even better to provide a full alignment matrix between the national framework, the programme learning outcomes and the course learning outcomes to demonstrate this in an easy and concise way. Generally and as mentioned previously, the definition of learning outcomes would be enhanced by a better involvement of external stakeholders in a more structural manner (see Chapter 2, **Finding 6**). Regarding Outcome-Based Education (OBE) and its implementation the self-evaluation report does provide information on the learning outcomes and the curriculum’s alignment with these outcomes. The success of the current implementation of OBE by the university and faculty is addressed in Chapter 3. In the future the university could provide more in-depth information on the actual implementation of OBE in the programmes, when being reviewed for reaccreditation.

The course structure is well defined. It is also a strength that every student is required to complete a thesis/final thesis with a study load of 6 credits in the final semester. The curricular structure supports the achievement of the intended learning outcomes and the learner’s progression. The sequencing of courses is adequate and the inclusion of subject-specific and cross-subject knowledge, as well as methodological and general skills is good.

For example it can be stated that the faculty has a good promotion of entrepreneurship and a good support scheme, but there is, as always, room for improvement in further supporting entrepreneurship, particularly by working on intellectual property issues.

Electives are offered, but their number should be increased (**Finding 1**). By increasing the number of electives, students can tailor their studies to their individual interests and career goals. This can also enhance the programme’s flexibility and adaptability to the evolving needs of the job market. It is indeed important to provide students with opportunities to develop skills and knowledge in a variety of areas to prepare them for their future careers.

The students have good English language competencies, but this is not necessarily reflected in the curriculum. To some extent there is a low degree of internationalisation (see also Chapter 4, **Finding 13**). The faculty should offer more English classes (**Finding 4**) or even consider opening programmes that use English as the medium of instruction. This would also help attracting more international students.

The faculty recognises the importance of internships. While the self-evaluation report indicates that an internship is included in the Management programme it is currently not compulsory. Only 20 % of all students conduct an internship according to information provided during the site visit. It is therefore recommended that both programmes include a mandatory internship (and not only a voluntary internship in the MBKM scheme) (**Finding 2**). An internship provides students with valuable hands-on experience and allows them to apply what they have learned in the classroom to a real-world setting. It also gives students the opportunity to network and establish relationships with professionals in their field of study, which can be beneficial when seeking future employment. Ideally the internship should last six months – if the regulatory framework is restrictive, then at least 1-2 months. All the labour market representatives stated during the site visit that an internship is often the first step into a company and that it makes a huge difference if an alumnus has seen the real “working world” before graduation.

### Conclusion

The criterion is partially fulfilled.

## 2. Procedures for quality assurance

### **Bachelor’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]*

### Description

Quality assurance at Maranatha Christian University is based on a general Internal Quality Assurance System Policy, which is in turn refined into a Quality Document at faculty level. Quality assurance is further defined in a corresponding manual, in different quality standards and standard operating procedures and forms. It is based on a so-called PPEPP-cycle including the following steps: Determination, Implementation, Implementation Evaluation, Implementation Control, and Improvement. Maranatha Christian University has defined 31 quality standards referring to the National Quality Standards for Education, for Research, for Community Service as well as non-academic quality standards.

At university level a Quality Assurance Unit is responsible for the coordination of the activities, it is supported by a Quality Assurance Team at faculty level and a Quality Assurance Group at programme level in charge of implementing quality assurance measures. According to information in the self-evaluation report the aim of

Maranatha Christian University is, within the PPEPP cycle, to develop a quality culture for the implementation of the various standards.

Evaluation instruments include a self-evaluation, an audit process, an internal monitoring process, and a reporting process including Academic Monitoring and Evaluation (Monev) and Internal Quality Audit (AMI). Monev is conducted by the faculty and the programmes twice a year, AMI is carried out by auditors once a year. The university states in its self-evaluation report that a SWOT analysis was carried out as well as labour market surveys as part of the self-evaluation measures.

At the Control stage, feedback is gathered by the university top leadership and follow-up measures are agreed upon when the standards have not been met. Should all standards be met, Maranatha Christian University states that the standards are then raised in order to contribute to a continuous improvement process.

The same steps and activities are used when developing and evaluating a curriculum. According to information in the self-evaluation report stakeholder involvement takes place through surveys (e.g. lecturer satisfaction survey, employee satisfaction survey, student satisfaction survey, graduate satisfaction survey, online teaching and learning process survey, tracer study and user surveys) as well as through focus groups when conducting external benchmarking. Course surveys are conducted for every course every semester.

Maranatha Christian University indicates that students can submit complaints or suggestions for improvement regarding the learning process or administration through the academic supervisor as well as through student organisations, including the Student Senate. Complaints regarding assessment results should at the first stage be made to the lecturers, students can at a second stage contact the head of the study programme or the Vice Dean for Academic Affairs for further assistance.

### **Experts' evaluation**

The university has a system in place for gathering and utilising feedback from students to improve the quality of education. The university described fully the quality assurance system in place. The system is based on a general Internal Quality Assurance System Policy, a Quality Document at the faculty level, a manual, different quality standards and standard operating procedures as well as forms. The quality assurance system is based on a PPEPP-cycle with the steps Determination, Implementation, Evaluation, Implementation, Control, and Improvement. The quality standards of the university refer to the national standards set by the ministry. All these quality assurance measures are supported and implemented by a Quality Assurance Unit, a Quality Assurance Team, and a Quality Assurance Group. The aim of the university is to develop a quality culture for the implementation of various standards.

The evaluation instruments used by the university are complete (self-evaluation, audit process, internal monitoring process, and reporting process including Academic Monitoring and Evaluation and Internal Quality Audit). The university also carries out additional measures such as a SWOT analysis and labour market surveys. Additional work on benchmarking and using standards set by the community can also be helpful in the future (see also Chapter 1, **Finding 3**). Follow-up measures are agreed by top management when the standards have not been met. The feedback is generally collected through surveys (course surveys are conducted for every course every semester) and discussions (e.g. focus groups), and lecturers and administrators take the feedback into account. This is a positive aspect of the university's quality assurance process, as it demonstrates a willingness to listen to students and make changes based on their input.

Even though graduates are involved in these procedures and their feedback is gathered, the site visit showed that the university does not appear to have a proper system for tracking graduates and their career outcomes. This is a significant issue, as tracking graduates can provide valuable information on the effectiveness of the university's programmes and identify areas for improvement.

Maranatha Christian University has a system in place for students to submit complaints or suggestions for improvement regarding the learning process or administration through the academic supervisor or student organisations. Complaints regarding assessment results should be made to the lecturers first, and then to the head of the study programme or the Vice Dean for Academic Affairs for further assistance.

Overall, the quality assurance system at Maranatha Christian University appears to be comprehensive and well-structured, with clear policies and procedures in place. However, as identified by the experts, there are areas where this system could be further improved by the university and the faculty:

- The decline in student and applicant numbers was identified but in the discussions with university representatives the exact reasons could not be given. This shows to the experts that the current evaluation and analysis procedures of the university do not fully work. An improvement is necessary. The university must therefore conduct a thorough market study to identify the reasons for the declining number of applicants and students in the last five years (**Finding 5**).
- The university must develop a plan of action to formalise and increase stakeholder engagement going beyond surveys in the framework of quality assurance activities, e.g. through an advisory board, regular meetings with stakeholders, involving different status groups (public/private, associations, etc.) (**Finding 6**). As mentioned previously, this is important to keep up to date but also to improve the contacts of the university to the labour market to support students even better (e.g. through additional internships).
- The university and faculty should develop better alumni relationship-management including a specific alumni association (**Finding 7**).
- The faculty should conduct a subject-specific analysis and make better use of the data gathered from the university-wide tracer study (**Finding 8**). The faculty has conducted a tracer study, but the data seems to be underutilised for improvement. Subject-specific analyses and use of the data from the tracer study to make informed decisions and improve the quality of education is the way ahead.

Based on the discussions during the site visit the experts believe that Maranatha Christian University is aware of the high importance of engaging students in quality assurance processes. This should be continued and continuously improved. Overall, implementing the aforementioned additional measures would help Maranatha Christian University and the faculty enhance its quality assurance system and improve its overall performance in the quality of education and research at the university and the faculty.

## Conclusion

The criterion is partially fulfilled.

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

#### **Bachelor'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]

## Description

Maranatha Christian University states that a full range of Tridarma activities are included in the study programmes in order to support the attainment of the programme learning outcomes, meaning education activities, research activities, and community service activities. In this context research and community services should not only be used as examples in teaching but should also be used to actualise the knowledge taught in class.

According to information in the self-evaluation report, the university follows the concept of Outcome-Based Education (OBE) with a focus on student-centred learning. In order to achieve this, the university takes a blended learning/hybrid learning approach and strives to implement case-based as well as project-based learning. This takes the form, among others, of a flipped classroom/flipped learning model in the “Accounting” study programme and the use of specific practical cases and examples in class. The learning process is supported by the learning platform at Maranatha Christian University which provides students with study material and multimedia tools and support, including chat and feedback functions as well as online quizzes. Additionally, the university states that some classes offer a combination of simultaneous onsite and online learning, some classes being streamed live on the learning platform for students who cannot attend the class physically.

Maranatha Christian University states that specific attention is given to the diversity of the student body and that various measures intend to take their different needs into consideration – including the implementation of the national Freedom to Learn policy.

Assessment takes the form of Structured Academic Activities (KAT, including quizzes, assignments, and practicums in class), Mid-Semester Examinations (UTS, a mid-term exam in each course every semester), and Final Semester Examinations (UAS, for each course at the end of the semester). According to the self-evaluation report student can re-sit a failed exam in the following semester.

## Experts' evaluation

The faculty prioritises delivering a comprehensive education that encompasses both theoretical knowledge and practical experience. This approach is advantageous as it enables students to cultivate essential practical skills required for their future professions. Moreover, the faculty employs progressive pedagogical techniques like flipped classrooms, representing a contemporary educational approach that enhances student engagement and comprehension. This underscores a student-centred learning environment where teaching methods align with the intended learning outcomes, fostering the development of students' abilities to reflect upon and critically evaluate their environment. The faculty emphasises the importance of critical thinking, equipping students with essential skills for their future academic and professional endeavours. Through the development of critical thinking abilities, students become adept at problem-solving, analysis, and making informed decisions.

Furthermore, both students and lecturers have a good opinion of hybrid teaching, which involves a combination of in-person and online learning. This approach can provide flexibility for students and allow them to learn at their own pace.

Additionally, the faculty provides valuable research opportunities for students, enabling them to cultivate research skills and gain practical experience in their chosen fields. This integration of research not only enhances the faculty's quality assurance process but also allows students to apply their learning to real-world situations, fostering a deeper understanding of their subject matter.

Nevertheless, it is crucial for the university to establish a strategic roadmap for the complete integration of Outcome-Based Education (OBE), founded upon an evaluation of its implementation within the current cohort (**Finding 9**). This was a major aspect discussed throughout the site visit. The university and the faculty have a good IT platform and development structure for OBE, but the implementation is not entirely convincing at the

moment. This may be related to the link between the assessments and the learning outcomes, which is not clear for all the courses and assessments shown during the site visit. The university and the faculty plan to improve the implementation of OBE and to fully achieve it by evaluating the current implementation in the current cohort of students. This will help to identify areas of improvement and to ensure that the OBE approach is being used effectively. While the university started the implementation of OBE only in 2022, it was able to develop an OBE system to measure and monitor the achievement of its ILOs. The OBE system is based on the OBE mapping of course outcomes with the ILOs. This is a good approach, but this mapping should be reviewed regularly as part of the quality assurance review and improvement process. This strategic roadmap must encompass the cultivation of an OBE-centric culture and carefully consider various competency levels (taxonomy) when assessing and constructing PLOs. Moreover, concerning the assessment of vital components of PLOs, it is imperative for the faculty to enhance the comprehensive structure of the assessment rubrics. This can be achieved by incorporating additional details, clearly defining the evaluated competencies, and establishing proper alignment between the assessment criteria and the spirit of OBE. This improvement should be particularly emphasised for the thesis, internship, project-based courses, and entrepreneurship courses (**Finding 10**). This will also help to identify areas for improvement in the respective curriculum.

In general, it is advisable for lecturers to enhance transparency by providing greater clarity regarding the details and specifics of assignments and tasks assigned throughout the semester (**Finding 11**). There appears to be some misunderstandings at times.

In general, the assessment structures are established and communicated clearly at the beginning of the semester, including the provision of early organisational instructions. The assessments are designed to align, to the extent permitted by law, with the intended learning outcomes. Students are well-informed about the assessment process and have the opportunity to appeal their grades directly to their supervisors, with the support and guidance of their student advisors. The university provides various options to support students who face disadvantages due to their individual impairment.

### Conclusion

The criterion is partially fulfilled.

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

### Bachelor's degree

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

[ESG 1.4]

### Description

Maranatha Christian University has defined a standard operating procedure for the admission of new students. University-wide there are five enrolment paths: Regular Pathway, Scholarship Pathway, Partner Pathway, Computer-Based Writing Exam, and Special Pathway. According to the self-evaluation report enrolment in the study programmes "Accounting" and "Management" is possible through the Scholarship Pathway and through the Regular Pathway. In the first route, enrolment is decided based on report cards referring either to academic achievements or non-academic achievements. There are several different scholarships offered. In the regular enrolment route students must pass the online Entrance Screening Examination. Generally students must hold a high school diploma in science, social studies or languages or be a graduate from a vocational school and

complete the Academic Potential Test. Maranatha Christian University states that it also accepts transfer students based on a separate standard operating procedure.

Students' progression is monitored by the academic supervisors as well as by the heads of the study programmes. They have access to compiled data on the students and their performances on the academic platform of the university. After counselling, students receive each semester a Study Load Contract Document detailing the courses to be taken. The Teaching and Learning Process Survey that is conducted twice per semester is also used to monitor the students' progression.

In the framework of the national Freedom to Learn scheme students can complete up to 20 credits outside of their own study programme, e.g. internships, student exchanges etc. The university states that it supports students through direct partnerships with universities in Indonesia and abroad as well as with partner companies; this is facilitated by the university's Directorate of Partnerships. Recognition of the activities is based on a course conversion process following ministry regulations. Similar procedures are in place regarding the transfer, conversion and validation of grades and courses when students transfer from another higher education institution.

Maranatha Christian University refers in its self-evaluation report to specific policies aimed at supporting students from disadvantaged areas and background, as well as students with special needs and students with family responsibilities.

Upon graduation students are awarded with a graduate certificate and transcripts, including a Student Portfolio and Graduate Certificate Supplementary Document detailing the contents of the study programme.

### Experts' evaluation

The regulations for student admission and fees are transparently published. Since 2020, there are five ways of admission; two of them are applied for the enrolment in the Bachelor's programmes Management and Accounting: Regular Path and Scholarship Pathway. Formal requirements for admission are clearly defined and available on the website of the university. The Scholarship Pathway is used by a high number of students. As mentioned previously the university could extend further the number of scholarships given as one approach to increase the number of enrolments (see Chapter 1). Numbers related to applicants and accepted students have been provided and documented by the university.

Applicants must hold a high school diploma in science, social studies, languages or a diploma from a vocational high school. Those skills contribute to a successful completion of the programmes.

Students do not complain about workload, which suggests that the university has a reasonable workload that students can manage. This is also a positive aspect of the university's quality assurance process, as it can help ensure that students are able to balance their academic and personal responsibilities and avoid burnout.

The university permits and supports transfers of students from other higher education institutions as well as mobility of students and graduates. There are cooperations with other universities, especially in Asia. Based on available information the comparability of credits is given and documented – yet the exact conversion of Indonesian credits (SKS) to the European credit transfer system (ECTS) remains vague, the university should provide more transparent information on the workload, when expressed in ECTS (**Finding 12**). The experts recommend investigating whether the student target group is interested in the mobility options currently offered and whether it would be positive for personal development and future career perspectives to extend cooperations outside of Asia and support the mobility of students even more. Overall, the faculty should improve its internationalisation efforts by establishing further contacts outside of (Southeast) Asia, leveraging the network of alumni to establish connections with institutions and organisations abroad – this can be realised through a university and faculty strategic plan for internationalisation (**Finding 13**). This is important, as it can help the

faculty create a more diverse and globally connected community, which can benefit students and faculty alike. By establishing these international contacts, the university can also increase opportunities for student exchange programmes, joint research projects, and other collaborative initiatives that can enhance the quality of education and research at the faculty.

For internships within the MBKM scheme the transparency of credit conversion should be improved. The experts understood that credits are given to students for the completion of an internship on the basis of a job description corresponding to the tasks the student completed at the company. It is however not clear how the credit calculation is conducted in detail; this must be documented and made comparable. The faculty needs to regulate the recognition and conversion of competencies between long MBKM-internships and the courses the internship is replacing and develop transparent guidelines to ensure that students receive proper credit for their work (**Finding 14**). This is important, as it can help students understand how their internships and coursework are connected, and how they can leverage their experiences to further their academic and professional goals.

Upon completion of their studies, students are given certificates and transcripts. In addition, they also receive a Student Portfolio and Graduate Certificate Supplementary Document (SKPI). Thus all qualifications, soft skills and learning outcomes are transparently depicted.

### Conclusion

The criterion is partially fulfilled.

## 5. Teaching staff

### **Bachelor'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]

### Description

Recruitment policies and mechanisms are based on Rector's Decrees, standard operating procedures and national policies regarding the qualifications of higher education lecturers. The recruitment of staff starts by a needs' mapping conducted by the different study programmes – potential lecturers undergo, among others, examinations and interviews. Prior to becoming a permanent lecturer, lecturers go through a performance assessment for one semester. Based on national policies lecturers in undergraduate programmes must at least hold a graduate Master's or an applied Master's degree. Teaching staff is allocated a workload of 9 to 12 credits (reductions are possible based on official roles), in the Tridarma framework this figure includes teaching, research and community service activities that should be carried out according to the research roadmap and community service goals set at programme, faculty and university level.

The Faculty of Business has at the moment of submission of the self- evaluation report a total of 92 permanent lecturers, 25 holding a PhD, 17 pursuing a PhD, and 50 holding a Master's degree; 2 of them are full professors, 13 associate professors, and the remaining 77 are assistant professors / senior lecturers. According to information in the self-evaluation report, 40 permanent lecturers are active in the "Accounting" study programme

for a lecturer to student ratio of 1:10, and 48 permanent lecturers are active in the “Management” study programme for a ratio of 1:16. Punctually, external/guest lecturers are invited to provide insights into the respective industry.

Maranatha Christian University states that its staff is encouraged to develop its competences, including through internal and external further development courses, professional certifications in national and industry bodies (e.g. as members of the Indonesian Institute of Accountants or in the specific area of Sustainability Reporting). They are encouraged to take part in training seminars and workshops, including to develop their teaching skills, use new media and learning technology, or raise the number of publications and research/cooperation activities. Lecturers with a Master’s degree are moreover encouraged to pursue a doctorate; scholarships are provided. The university states that a specific budget is allocated for further training, and that further training is also open to non-teaching staff. According to information in the self-evaluation report, lecturers are required to take part in at least 13 self-development activities per semester, a report is compiled by the head of each study programme at the end of the semester. Staff evaluation takes the form of a continuous performance assessment.

### Experts’ evaluation

The teaching staff is knowledgeable and skilled in their subject areas and is able to communicate effectively with students. Good quality teaching is essential for student learning and success. The number and the qualification of teaching staff for both programmes are good.

Yet, the faculty would need to address the workload of its staff in the near future, as it appears to be high and may not allow enough time for research. It is important for staff to have sufficient time and resources to engage in research, as this can lead to new knowledge, innovation, and advancements in their fields. The faculty has mandatory research requirements (one project per year) and tracks publication output, which is a positive aspect of its quality assurance process. The university also has a foundation for research, which provides support for research. However, more support could be provided to staff for research, and the university could manage its goal of having at least 50 % of PhD holders among teaching staff in 2024 more strategically by supporting staff in pursuing a PhD in specific trend areas.

Additionally, even though training and further development opportunities are provided to staff by the university, the experts believe that more training is needed, both for implementing OBE as well as for pedagogy and subjects (**Finding 15**). This is important, as it can help ensure that staff is equipped with the necessary skills and knowledge to provide high-quality education and engage in meaningful research. By providing staff with more training opportunities, the faculty can help them stay up to date with the latest trends and best practices in their fields, which can benefit both the faculty and its students.

### Conclusion

The criterion is fulfilled.

## 6. Learning resources and student support

### **Bachelor’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]*

## Description

Each semester the university organises an early semester meeting and alumni sharing event to provide students with information on the coming semester. Students receive Semester Learning/Lesson Plans (RPS) for each course detailing the learning outcomes, contents, teaching and learning methods, assignments and exams at course level. According to information in the self-evaluation report the RPS are reviewed every semester before being published on the learning platform. On this platform students also have access to course and learning material as well as chat tools. In addition to the learning platform there is an integrated academic system (SAT) providing relevant data regarding the administration and organisation of the studies.

Students are assigned a mentor at the beginning of their studies, as well as an academic supervisor with whom the students should meet four times per semester. At the level of the faculty there are also personal tutors supporting students in choosing specific courses or giving advice related to study difficulties. Maranatha Christian University states that students are offered academic achievement scholarships, non-academic achievement scholarships, and scholarships based on their financial situation. The university provides support to students with special needs through the Student Wellbeing and Activity Section. General matters can be addressed by the Student Care Fund. The Student Career and Counselling service is aimed at supporting students in finding placements. Additional services include a Language Centre, a Health Centre, and a Student Activity Centre for so-called co-curricular activities developing soft skills (sports, arts, culture).

Students have access to the university's central library, including journal databases and e-books. Students also have access to other regional libraries in the Indonesia Collegiate Library Forum. According to information in the self-evaluation report, Maranatha Christian University has a master plan for the development of its facilities and infrastructure, ensuring compliance with health and safety standards.

## Experts' evaluation

All module-related documents and information are conveniently accessible through the digital learning tool of the university (Maranatha Online Learning, [morning.maranatha.edu](http://morning.maranatha.edu)). Here, students can find comprehensive details about the intended learning outcomes, teaching and learning methods, assessment types, and workload associated with each module. The workload is regularly evaluated and adjusted based on valuable feedback received. The availability of summer courses allows students to expedite the completion of their Bachelor's degree without any scheduling conflicts. Maranatha Christian University has implemented measures to prevent students from finishing their degree too quickly, a decision that has been positively received by the experts during the site visit.

Modules are meticulously organised within each cohort, ensuring a seamless learning experience without any overlapping schedules. In the event of failing a course, students have the opportunity to re-sit the exam. The university's infrastructure provides excellent facilities for academic pursuits as well as extracurricular activities, leaving a strong impression on the expert group. Students are also offered mental support sessions, initial psychological assistance, and access to medical services through other faculties within the university. The laboratories, technical equipment, and general infrastructure are exceptionally up-to-date, inclusive, and designed to minimise barriers. The university plans to increase co-working and study places for students, which is a positive development. The state-of-the-art infrastructure and equipment support high-quality hybrid, digital, and face-to-face teaching and learning, facilitating the achievement of diverse learning outcomes. Hybrid teaching, combining in-person and online modalities, has garnered positive feedback from both students and lecturers, granting flexibility and autonomy to those attending face-to-face classes. The university's new building and restructuring have provided ample space to accommodate students' needs. The library offers a conducive work environment and provides access to an extensive collection of journals, databases, and resources such as Eikon from Thompson Reuters. Students are encouraged to use these resources to enhance their learning experience.

Each student is assigned an academic advisor at the very beginning of their studies and for the entire duration of their studies. Their role is to support students in various academic matters (there is a different thesis supervisor for the final thesis). Yet, it may be beneficial for the university to consider allowing students to change advisors if the chemistry between them is not optimal (**Finding 16**). Additionally, the workload of academic advisors appears not to be regulated, and there are apparently differences between departments on the number of advisees each lecturer has. The faculty might want to regulate the workload linked to academic advising more clearly.

International students receive comprehensive support from the international office, various student organisations, and the teaching staff. Incoming and outgoing students can make use of advisory services and financial assistance through scholarships. For students interested in internships, the faculty offers a fast network facilitated by the teaching staff and hosts a job fair, a major event organised specifically for students.

The faculty values and embraces the diversity of its student body, actively fostering it through support initiatives such as scholarships. Information regarding scholarship opportunities, including those related to sports, academic achievements, and special needs, is published online for easy access.

## Conclusion

The criterion is fulfilled.

## 7. Information

### Bachelor'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]

### Description

Maranatha Christian University provides information on its study programmes to the wider public on its website as well as to its students internally on the learning platform. Information is also provided using various social media channels. Public information includes details on the programmes, the curricula, the admission requirement as well as the selection procedures. Each programme has its own General Catalogue for each academic year – it also includes information on the academic regulations, staff, financial aid and scholarships. Additionally, the university states that it provides information (and gathers feedback) from the public and the labour market through a forum group discussion as well as campus visit/open doors events.

### Experts' evaluation

Relevant stakeholders are in general regularly informed about the programmes. The university provides a website, social media and uses print media to publish relevant information. The General Catalogue of each programme for each academic year is reviewed yearly and published. There are also various internal communication tools both formal and informal such as the Morning platform for enrolled students. Yet, the programme learning outcomes are not made available on the public website of the university. This is a necessary aspect for transparency and information for future students – as well as all stakeholders. The university must publish all programme learning outcomes on its public website (**Finding 17**).

There are specific information channels for graduates, they are informed through an alumni newsletter after graduation.

To develop the programmes further and according to the needs and development in the industry it is advisable to implement an Advisory board (see Chapter 2, **Finding 6**). This board should be diverse and consist for example of representatives of the labour market (not directly Maranatha Christian University graduates), representatives from other universities and graduates.

**Conclusion**

The criterion is partially fulfilled.

## V. Recommendation of the panel of experts

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The panel of experts recommends accrediting the study programmes “Accounting” and “Management” offered by Maranatha Christian University with conditions.

### Findings:

1. The number of electives should be increased in both programmes.
2. The curricula should include a mandatory internship.
3. The content of the Accounting curriculum should be reconciled with the competency framework and aligned with the competency level described in the International Accounting Education Standards (IAES) issued by the International Federation of Accountants.
4. The curricula should include more English-taught content.
5. The university must conduct a thorough market study to identify the reasons for the declining number of applicants and students in the last five years.
6. The faculty must develop a plan of action to formalise and increase stakeholder engagement going beyond surveys in the framework of quality assurance activities, e.g. through an advisory board, regular meetings with stakeholders, involving different status groups (public/private, associations etc.).
7. The university and faculty should develop better alumni relationship-management including a specific alumni association.
8. The faculty should conduct a subject-specific analysis and make better use of the data gathered from the university-wide tracer study.
9. The university must develop a plan of action for the full implementation of OBE, based on the evaluation of the implementation in the current cohort. The plan must encompass the cultivation of an OBE-centric culture and carefully consider various competency levels (taxonomy) when assessing and constructing programme learning outcomes.
10. The faculty must improve the overall design of the assessment rubrics by providing more details, clearly stating the evaluated competencies and establishing proper alignment between the assessment criteria and the spirit of OBE, especially for the thesis, the internship, project-based courses and entrepreneurship courses.
11. Lecturers should provide more transparency on the details and specifics of the assignments and tasks assigned throughout the semester.
12. The university should provide more transparent information on the workload when expressed in ECTS.
13. The university and faculty should develop a strategic plan for internationalisation.
14. The university must develop transparent regulations for the recognition and conversion of competencies between long MBKM-internships and the courses the internship is replacing and develop transparent guidelines to ensure that students receive proper credit for their work.
15. Additional training for OBE implementation and for pedagogy as well as additional subject-specific trainings should be offered to the lecturers.
16. The university should consider making it possible to assign a different academic advisor to students during the studies.
17. The university must publish the full programme learning outcomes on its public website.