Decision of the FIBAA Accreditation and Certification Committee

9th Meeting on March 22, 2023

PROGRAMME ACCREDITATION

Project Number:	22/114, Cluster 1
Higher Education Institution:	Universitas Negeri Yogyakarta
Location:	Yogyakarta, Indonesia
Study Programmes:	1. Bachelor of Office Administration Education
	2. Bachelor of Economic Education
	3. Bachelor of Accounting Education
	4. Bachelor of Management
	5. Bachelor of Accounting
Type of Accreditation:	initial accreditation

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

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

Period of Accreditation: March 22, 2023 to March 21, 2028

The FIBAA Quality Seal is awarded.

Assessment Report

Higher Education Institution:

Universitas Negeri Yogyakarta, Indonesia

Bachelor programmes:
1. Bachelor of Office Administration Education
2. Bachelor of Economic Education
3. Bachelor of Accounting Education
4. Bachelor of Management
5. Bachelor of Accounting

Qualification awarded on completion:
1. Bachelor of Education
2. Bachelor of Education
3. Bachelor of Education
4. Bachelor of Economics
5. Bachelor of Economics

General information on the study programmes

Brief description of the study programmes:

The aim of the **Bachelor of Office Administration Education (BOAEd)** programme is to enable graduates to work as teachers in the field of office administration. In terms of content, business, economic and administrative content is combined with educational content. In addition, the students will develop relevant professional skills, such as leadership and business communication. The learning models used are problem-based learning and project-based learning. The programmes are taught mostly in Indonesian with a small percentage of classes in English. An internship is integrated.

The aim of the **Bachelor of Economic Education (BEEd)** programme is to enable graduates to work as teachers in the field of economics. In terms of content, economic and business courses are combined with educational content. In addition, the students will develop relevant professional skills, such as leadership and business communication. The learning models used are problem-based learning and project-based learning. The programmes are taught mostly in Indonesian with a small percentage of classes in English. An internship is integrated.

The aim of the **Bachelor of Accounting Education (BAccEd)** programme is to enable graduates to work as teachers in the field of accounting. The focus lies on accounting courses combined with business content and with educational content. In addition, the students will develop relevant professional skills, such as leadership and business communication. The learning models used are problem-based learning and project-based learning. The programmes are taught mostly in Indonesian with a small percentage of classes in English. An internship is integrated.

The aim of the **Bachelor of Management (BMg)** programme is to enable graduates to pursue a career in the field of business. The programme includes specializations on either Finance, Marketing, HR or Entrepreneurship. In addition, the students will develop relevant professional skills, such as leadership and business communication. The learning models used are problem-based learning and project-based learning. The programmes are taught mostly in Indonesian with a small percentage of classes in English. An internship is integrated.

The aim of the **Bachelor of Accounting (BAcc)** programme is to enable graduates to work in the field of accounting. The focus lies on accounting courses combined with business content. In addition, the students will develop relevant professional skills, such as leadership and business communication. The learning models used are problem-based learning and project-based learning. The programmes are taught mostly in Indonesian with a small percentage of classes in English. An internship is integrated.

Type of study programme:
Bachelor programmes

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

Bachelor of Office Administration Education	239 ECTS	4 year programme
Bachelor of Economic Education	236 ECTS	4 year programme
Bachelor of Accounting Education	239 ECTS	4 year programme
Bachelor of Management	246 ECTS	4 year programme
Bachelor of Accounting	236 ECTS	4 year programme

Mode of study:

full-time

Didactic approach:

Study programme with obligatory class attendance

Double/Joint Degree programme:

no

Enrolment capacity/annum:

1.	Bachelor of Office Administration Education	86
2.	Bachelor of Economic Education	129
3.	Bachelor of Accounting Education	86
4.	Bachelor of Management	258
5.	Bachelor of Accounting	129

Programme cycle starts in:

both winter and summer semester

Initial start of the programmes:

1.	Bachelor of Office Administration Education	1982
2.	Bachelor of Economic Education	1965
3.	Bachelor of Accounting Education	1985
4.	Bachelor of Management	1999
5.	Bachelor of Accounting	2004

Type of accreditation: Initial accreditation

Procedure

A contract for the accreditation of the Bachelor of Office Administration Education, Bachelor of Economic Education, Bachelor of Accounting Education, Bachelor of Management and Bachelor of Accounting was made between FIBAA and the Universitas Negeri Yogyakarta on September 3, 2021. On May 25, 2022, the HEI submitted a self-evaluation report, which included a detailed description of the programmes and further documents in order to prove that the criteria for programme accreditation are met.

At the same time, FIBAA appointed a review panel[1]. The HEI has agreed with the chosen experts. The panel consisted of

Niklas Doerner
Vienna University of Economics and Business
Austria
Student European Economic Studies (M.Sc.)

Prof. Dr. rer. pol. Andree Elsner
Technical University of Luebeck, Germany
Professor for General Business Administration

Prof. Dr. Karin Halbritter
IU International University of Applied Sciences, Germany
Professor for Business Education, especially Competence Development and Aptitude Diagnostics

Prof. Dr. Michael Koch
SRH Fernhochschule - The Mobile University, Duesseldorf, Germany
Professor of Economics and Sustainability

Prof. (FH) Ing. Mag. Robert Kotal
Raiffeisenlandesbank AG, Austria
Chief Compliance Officer Raiffeisen-Holding

Prof. Dr. Ibnu Qizam
State Islamic University (UIN) Syarif Hidayatullah, Indonesia
Associate Professor at the faculty of Economics and Business

FIBAA project manager:
Prof. Dr. Sabine Haller

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an online conference. The online conference took place on November 7 to November 9, 2022 via the video conferencing tool *Zoom*. At the end of the online conference, the panel has given a short feedback on its first impressions to representatives of the Universitas Negeri Yogyakarta.

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[1] The panel is presented in alphabetical order.

The assessment report based on this was delivered to the Universitas Negeri Yogyakarta for comment on January 22, 2023. The statement on the report was given up on February 8, 2023. It has been taken into account in the report at hand.

Summary

The Bachelor of Office Administration Education, Bachelor of Economic Education, Bachelor of Accounting Education, Bachelor of Management and Bachelor of Accounting offered by Universitas Negeri Yogyakarta fulfil the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on March 22, 2023 and finishing on March 21, 2028. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

The panel members identified several areas where the programme could be further developed:
- **Recommendation 1:** The University ensures the expansion of the internationalization strategy. This refers to international partnerships with student exchanges as well as to the number of courses offered in English language and international research activities (see Chapter 1.2).
- **Recommendation 2:** For the individual selection of students the University makes publicly available comprehensive information which criteria are used to what extent for the allocation of study places. This information should also be available in English for international applicants (see Chapter 2.6).
- **Recommendation 3:** The University strengthens the Internationalisation of the student body, both by addressing international students to study at UNY as well as fostering the exchange of students (outgoings and incomings) (see Chapter 3.4).
- **Recommendation 4:** The University increases the number of classes held in English significantly (see Chapter 3.4).
- **Recommendation 5:** The University strengthens the communication skills of students by applying adequate means (see Chapter 3.5).
- **Recommendation 6:** The University strengthens the qualification of the faculty body, especially the completion of a doctorate (PhD) (see Chapter 4.1).

For the **Bachelor of Management and Bachelor of Accounting** additionally:
- **Recommendation 7:** The panel recommends to strengthen the cooperation with companies and to deepen the practical experience of the lecturers (see Chapter 4.1).

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

Furthermore, the quality requirements that have not been fulfilled:
- Foreign language contents (see chapter 3.4);
- Practical business experience of faculty (**Bachelor of Management and Bachelor of Accounting;** see chapter 4.1)

are not asterisk criteria and therefore do not lead to conditions. The measures the HEI takes to solve the identified problems are to be considered during the re-accreditation.

There are two criteria in which the programmes exceed the quality requirements:
- Integration of Theory and Practice (see Chapter 3.1.3)
- Student Support (see Chapter 4.1)

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

List of Tables

Information

Information on the Institution

Universitas Negeri Yogyakarta (UNY), popularly known as Yogyakarta State University, was founded on May 21, 1964, as a teaching and educational institute (IKIP Yogyakarta). The transition from institute to university was made possible by a grant of a broader mandate from the Government of the Republic of Indonesia, as governed by President Decision No. 93/1999. This organisational reformation has enabled the institution to offer academic programmes outside of the teaching field (i.e., pure science, engineering, arts, and humanities).

The rector of UNY serves as the University's head and is assisted by four vice-rectors who specialise in four areas: 1) academic, 2) general and financial, 3) students and alumni, and 4) planning and collaboration. UNY presently has seven faculties managed by a dean and three vice deans and organises study programmes into Diploma, Strata 1 (bachelor's degree), Strata 2 (master's degree), and Strata 3 (doctoral degree). In addition, one graduate programme and two professional programmes for teacher candidates and engineering graduates are available.

Table 1: Lecturers and Students at Universitas Negeri Yogyakarta

No.	Faculty	Lecturers	Students
1.	Educational science	186	3,880
2.	Language and arts	194	4,263
3.	Mathematics and natural science	180	3,193
4.	Social science	89	3,013
5.	Engineering	214	4,486
6.	Sports science	115	2,318
7.	Economics	110	5,175
8.	Graduate School	32	3,847
Total		1,104	27,741

UNY also establishes two institutions to assist all faculties, one for research and community service and the other for quality assurance and educational development. The research and the community-service institution provide academic staff with Institutional Research Planning as a research roadmap. The latter institution is responsible for upholding quality assurance.

The external quality assurance at UNY is obtained from The National Accreditation Bureau of Higher Education (BAN-PT) which periodically accredits UNY as a public institution. According to the Decree No. 3127/SK/BAN-PT/Akred/PT/XII/2016 accreditation result, UNY is rated "A" (very good). This agency has also accredited every academic program at UNY (see Table 2).

Table 2: The distribution of accreditation results

No.	BAN-PT's Status	Profesi	Diploma	S1	S2	S3	Total
1.	*Unggul* (Excellent)	-	-	43	21	3	67
2.	A	-	6	10	4	2	22
3.	B	-	4	2	4	1	11
4.	*Baik* (Good)	1	11	5	3	-	20
5.	*Baik Sekali* (Very Good)	1	1	-	1	1	4
6.	New Programme	-	3	-	-	2	5
Total		2	25	60	33	9	129

External quality assurance is also obtained from international accreditation institutions, such as AUN-QA, ASIIN, AQAS, and ASIC. UNY believes that by participating in accreditation or certification, study programmes are encouraged to maintain international standards.

UNY ensures that all units develop and execute strategic plans for 2020-2025. The current university's strategic planning[2] is also consistent with its mission, vision, and core values. The achievement of the target in the planning is evaluated every year.

The study programmes play an essential part in achieving the strategic goals, monitored through several key indicators. Ten strategic aims spanning higher education principles are included in the strategic planning (education, research, and community service). The University adopts four strategic plans with the goals of (1) being a reference for educational quality, (2) growing creativity and innovation, (3) strengthening student competitiveness, and (4) improving academic reputation. As a result, the ten strategic goals are established to direct the execution of the mentioned strategic policies.

The elaboration of the UNY Strategic Plan into Faculty Strategic Plans is based on the proportionality of the target and the potential of each faculty/institute. The UNY Strategic Plan clearly describes the direction of policies, strategic objectives, strategic programmes, and Key Performance Indicators (KPI) for university programmes covering the Three Principles of Higher Education, i.e., education, research, and community service. To achieve the target, each KPI of the UNY Strategic Plan is delegated proportionally based on the input and performance of units, the number of study programmes, lecturers, students, or the previous KPI, which impacts the budget allocation for each unit.

The structure of the Faculty of Economics is shown below in further detail in the following figure.

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[2] According to UNY Rector's Regulation No. 12/2020 guided by the government, as outlined in Minister of Research, Technology, and Higher Education Regulation of Indonesia No. 50/2017 and Minister of Education and Culture Regulation of Indonesia No. 22/2020.
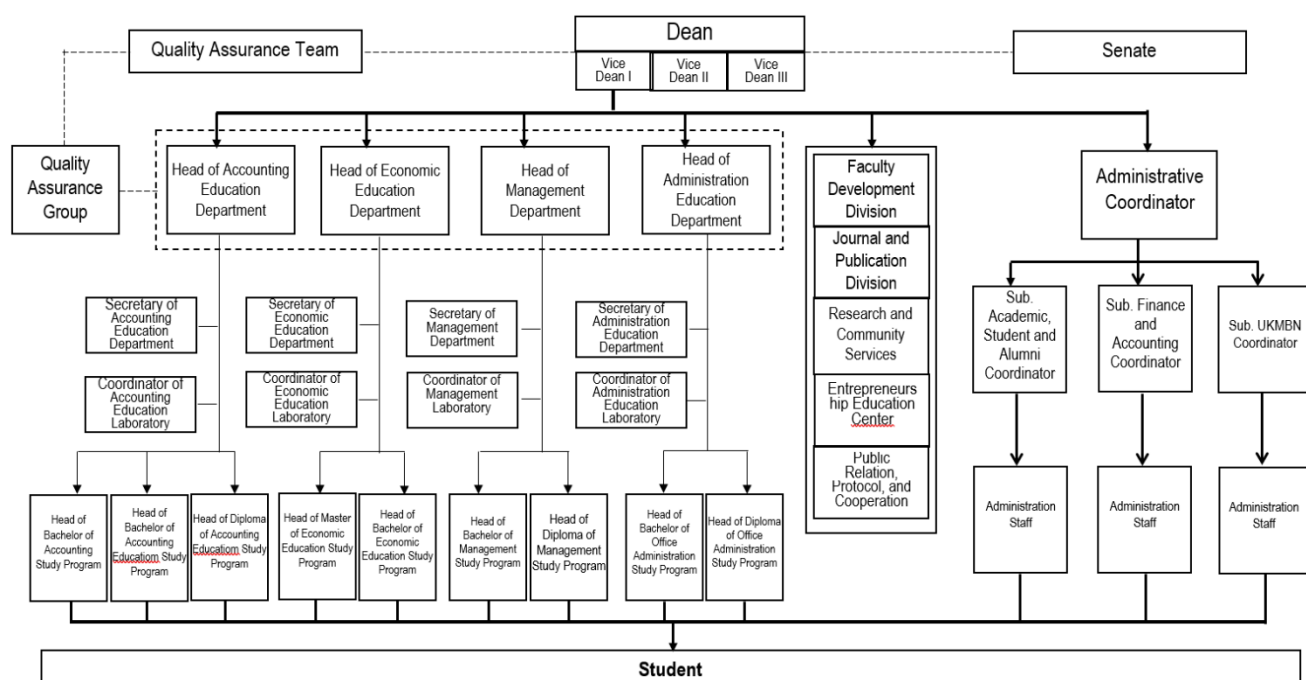
Figure: The Organizational Structure of the Faculty of Economics

The election process for the positions of Dean, vice-deans, heads of departments/study programmes, and heads of units in the faculty is organised following the regulation of the Indonesian Minister of Research, Technology, and Higher Education No. 35/2017 on Statutes of UNY.

There are currently nine study programmes in the Faculty of Economincs (FE), five of which are Bachelor's Degree programmes, one Master's Degree programmes, and three Diploma degree programmes.

Table 3: Lecturers and Students at Economic Faculty

No	Study Programmes	Teaching staff	Students
1	Bachelor of Office Administration Education	15	326
2	Bachelor of Economic Education	20	488
3	Bachelor of Management	25	880
4	Bachelor of Accounting	17	527
5	Master of Economic Education	6	129
6	Bachelor of Accounting Education	16	358
7	Diploma of Office Administration	6	602
8	Diploma of Marketing Management	6	446
9	Diploma of Accounting	6	521

Bachelor of Office Administration Education (BOAEd): BOAEd is a four year programme and was previously established under the Faculty of Social Sciences in 1982. In 2012, this study programme was transferred to the Faculty of Economics. The vision of BOAEd is *"by 2025 to become an excellent Study Programme in the Field of Office Administration Education, based on piety, independence, and intelligence, as well as entrepreneurial insight"*. It is committed to creating competent graduates in academic and non-academic fields to develop office administration skills and entrepreneurialism. BOAEd is accredited by The National Accreditation Bureau of Higher Education and acquired "Excellent" status.

Bachelor of Economic Education (BEEd): The study programme is a four year programme and was established in 1965 The vision of BEEd is *"By 2025 to become a leading study programme in Indonesia in preparing, producing and developing professional and moral economic educator candidates who have a sound economic perspective and have an entrepreneurial spirit"*. BEEd offers learning on the basic concepts of economics and economics education and entrepreneurship. It also offers hands-on experiences through school and other educational institutions' internship programs. BEEd is accredited by The National Accreditation Bureau of Higher Education and acquired "Excellent" status.

Bachelor of Accounting Education (BAccEd): BAccEd is a four year programme and was established in 1965 to provide professional teacher programmes in accounting that include pedagogical, personal, social, and professional abilities. The vision of the study programme is *"becoming an excellent and professional Accounting Education Study Programme in the field of accounting education based on piety, independence, intelligence with people's economic insight, entrepreneurialism, noble culture and producing responsive, adaptive, and competitive graduates by 2025"*. The University intends to provide students with knowledge, skills, and experiences in accounting education that will prepare them for a successful career. Furthermore, they intend that students will benefit from participating in and gaining experience with the study program's research. BAccEd is accredited by The National Accreditation Bureau of Higher Education and acquired A status.

Bachelor of Accounting (BAcc): BAcc is a four year programme and was first established in 2004 under the Faculty of Social and Economic Sciences until it was transferred to the Faculty of Economics in 2012. The program's vision is *"to make BAcc produce competent and professional graduates based on piety, independence, intelligence, the spirit of populist economy, entrepreneurship, and noble cultural values in 2025"*. Students are supposed to update their competencies through continuing education and training programmes. BAcc is accredited by The National Accreditation Bureau of Higher Education and acquired "Excellent" status.

Bachelor of Management (BMg): BMg is a four year programme and was established in 1999 under the Faculty of Social and Economic Sciences until it was transferred to the Faculty of Economics in 2012. BMg has a vision *"that in 2025 it is able to become an excellent programme that produces graduates who are experts in the field of management by considering the development of Science and Technology, as well as global market demands, based on piety, entrepreneurialism, critical thinking, and innovation to solve management problems"*. BMg is accredited by The National Accreditation Bureau of Higher Education and acquired A status.

Some key figures/ratios of the programmes are applicants to admitted students, drop-out rates, graduates per year as well as average duration of studies:

Table 4: Key figures/ratios on BOAEd

BOAEd Bachelor of Office Administration Education		2021	2020	2019	2018	2017	2016
Study Places		106	90	70	45	40	80
Applicants	∑	1.922	2.099	1.412	1.669	1.373	1.689
Application rate		6,14%	4,48%	5,03%	2,70%	3,93%	5,57%
First-Year Student	∑	118	94	71	45	54	94
Percentage of occupied study places		111,32%	104,44%	101,43%	100,00%	135,00%	117,50%
Graduates	∑	43	54	69	77	90	45
Success rate		36,44%	57,45%	97,18%	171,11%	166,67%	47,87%
Dropout rate		1,69%	6,38%	1,41%	4,44%	0,00%	0,00%
Average duration of study		5,14	4,83	4,78	4,70	4,90	4,44
Average grade of final degree		3,52	3,48	3,45	3,45	3,40	3,46

Table 5: Key figures/ratios on BEEd

BEED Bachelor of Economics Education		2021	2020	2019	2018	2017	2016
Study Places		163	134	105	80	70	70
Applicants	∑	1.176	1.207	990	1.049	873	851
Application rate		14,20%	11,02%	11,11%	7,91%	8,25%	8,34%
First-Year Student	∑	167	133	110	83	72	71
Percentage of occupied study places		102,45%	99,25%	104,76%	103,75%	102,86%	88,75%
Graduates	∑	38	59	74	92	68	105
Success rate		22,75%	44,36%	67,27%	110,84%	94,44%	147,89%
Dropout rate		2,99%	8,27%	2,73%	6,02%	2,78%	0,00%
Average duration of study		4,90	4,95	4,46	4,87	4,99	4,55
Average grade of final degree		3,47	3,39	3,46	3,36	3,34	3,42

Table 6: Key figures/ratios on BAccEd

BAccEd Bachelor of Accounting Education		2021	2020	2019	2018	2017	2016
Study Places		110	87	70	80	70	80
Applicants	∑	683	849	702	935	975	1,078
Application rate		16.84%	11.07%	10.26%	9.30%	8.31%	8.63%
First-Year Student	∑	115	94	72	87	81	93
Percentage of occupied study places		104.55%	108.05%	102.86%	108.75%	115.71%	116.25%
Graduates	∑	60	51	82	92	110	123
Success rate		52.17%	54.26%	113.89%	105.75%	135.80%	132.26%
Dropout rate		*2.61%*	*8.51%*	*2.78%*	*6.90%*	*2.47%*	*0.00%*
Average duration of study		4.46	4.51	4.87	4.35	*4.05*	*3.95*
Average grade of final degree		3.66	3.59	3.44	3.48	*3.45*	*3.48*

Table 7: Key figures/ratios on BMg

BMg Bachelor of Management		2021	2020	2019	2018	2017	2016
Study Places		289	263	240	80	70	110
Applicants	∑	12,862	12,484	7,132	7,916	6,568	6,668
Application rate		2.88%	2.72%	3.77%	1.95%	1.78%	2.13%
First-Year Student	∑	370	340	269	154	117	142
Percentage of occupied study places		128.03%	129.28%	112.08%	192.50%	167.14%	129.09%
Graduates	∑	59	98	99	87	116	185
Success rate		15.95%	28.82%	36.80%	56.49%	99.15%	130.28%
Dropout rate		*2.43%*	*7.94%*	*3.35%*	*5.19%*	*0.85%*	*0.00%*
Average duration of study		4.42	4.19	4.38	4.28	*4.29*	*4.29*
Average grade of final degree		3.52	3.47	3.48	3.43	*3.35*	*3.37*

Table 8: Key figures/ratios on BAcc

BAcc Bachelor of Accounting		2021	2020	2019	2018	2017	2016
Study Places		175	134	120	80	70	80
Applicants	∑	5.356	6.598	4.219	6.396	5.459	5.228
Application rate		3,68%	3,26%	4,22%	2,47%	2,56%	3,29%
First-Year Student	∑	197	215	178	158	140	172
Percentage of occupied study places		112,57%	160,45%	148,33%	197,50%	200,00%	215,00%
Graduates	∑	57	76	71	103	110	92
Success rate		28,93%	35,35%	39,89%	65,19%	78,57%	53,49%
Dropout rate		*1,52%*	*9,30%*	*3,37%*	*11,39%*	*2,86%*	*0,00%*
Average duration of study		4,46	4,24	4,37	3,69	*3,66*	*3,88*
Average grade of final degree		3,63	3,62	3,53	3,55	*3,48*	*3,51*

Table 9: Applications/Admittances/Registered Students

Row Labels	2018			2019			2020		
	Total Applicants	Total Admitted Students	Registered Students	Total Applicants	Total Admitted Students	Registered Students	Total Applicants	Total Admitted Students	Registered Students
BA of Accounting	8.943	93	81	4.987	141	130	8.066	160	137
BA of Management	12.527	100	85	8.763	269	243	15.475	291	259
BA of Administration Education	3.170	49	46	2.089	80	73	3.225	96	88
BA of Accounting Education	1.690	83	77	1.105	76	68	1.460	97	88
BA of Economic Education	2.042	87	73	1.615	118	110	2.114	151	131

Concerning the internationalization of the study programmes, the faculty has initiated and maintained several cooperation and partnerships with universities abroad. This cooperation is implemented in different schemes such as visiting scholars and students exchange (e.g., partnerships with B.S. Abdur Rahman Crescent University, Pune University, University Malaya, University of South Australia, California State University Sacramento, UiTM, University College of Islam Melaka, Prince of Songkla University, Chaoyang University of Technology, University Sains Malaysia, VIT Business School, Kongu Engineering College, and Asia Metropolitan University). Moreover, there are transfer credits programs with University Malaya, management and Science University, UiTM, and joint research and publication activities with B.S. Abdur Rahman Crescent University, Pune University, University Malaya, UiTM, Chaoyang University of Technology, and VIT Business School.

The faculty monitors and assesses the cooperation and partnerships continuously under its Partnerships and Public Relation Unit, which the International Partnerships Office of UNY coordinates. Cooperation and partnerships which bring potential empowerment to the faculty and its relevant study programmes are maintained and strengthened while those with fewer impacts are discontinued. In addition, the faculty seeks more opportunities for new promising cooperation and partnerships with several universities abroad both on its arrangement and concurrently in conjunction with UNY International Partnerships Office.

Further development of the programmes

The Faculty of Economy of Universitas Negeri Yogyakarta, started in 2019 to directly manage the programmes by faculties. There are various impacts on the development of all programmes. The international activities were improved, including the number of foreign lecturers and professors included in the teaching programme, research, and publication. The improvement is also shown in the increase in international students' enrollment. Collaborations have increased from 41 to 165 activities in the last three years. The number of foreign visiting professors has increased from 7 to 18, and joint research has increased from 2 to 13 international joint research. The number of staff joining international conferences also increased from 84 to 106 lecturers, accompanied by international publications from 66 to 120 Scopus articles. Lastly, the number of international students improved from formerly five to 12 students.

The Bachelor Programme of Management increased its international orientation. In the last three years, the number of collaborations has increased from less than 10 to 38 activities, the foreign visiting professors have increased from two to four professors, and joint research has increased from one to three international joint research activities, the number of staff joining the international conference increased from nine to 31 lecturers, international publications also increased from 22 to 47 Scopus articles.

The Bachelor of Accounting programme has also increased its international orientation with metrics such as the increase of collaborations from less than eight to 38 activities, the foreign visiting professors have increased from two to four professors, joint research has increased from one to three international joint research, staffs joining the international conference increased from nine to 31 lecturers, international publications from 32 to 47 Scopus articles.

The Bachelor of Education programmes also show international performance in Accounting, Economics, and Office Administration. The collaborations have increased to 51 activities, the number of foreign visiting professors has increased from two to four professors, and the joint research has also increased from one to three international joint research. The staff members joining the international conference increased from 97 to 106 lecturers, accompanied by international publications from 66 to 120 Scopus articles.

Appraisal

All five programmes have been running for many years and have been regularly revised and adapted since then. Three educational programmes and the two business programmes are four-year programmes. The applicant rates are extremely high. UNY has transformed itself from an educational institution to a university over the last few years. The internationality is still in its beginnings, with a number visiting professors and a few international students. However, the University has realised this and is striving to increase the proportion.

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programmes

Referring to UNY vision and missions, the five programmes formulate their vision and missions, which are published on their websites (BEEd, BAccEd, BOAEd, BMg, and BAcc).

The objectives of the programmes correspond to the aspired qualifications: the Indonesian Qualification Framework (IQF)[3], the National Standard of Higher Education (NSHE)[4], the UNY Vision and Missions, and the UNY curriculum guidelines. The IQF requires that the academic proficiency of the undergraduate degree students should correspond to qualification level six of nine maximum. Meanwhile, the NSHE has stated the minimum standards of graduate competencies, including student's personality.

The objectives are formulated during the curriculum development process. The process considers the market demands and the stakeholders' needs, both internal and external ones. The internals consist of students, lecturers, and educational staff. Meanwhile, the externals involve alumni, users (coming from both marketplace and industries), and professional associations (Association of Economics Educators Profession Indonesia, Accounting Educators Professional Alliance, Indonesian Secretary Association, Indonesia Management Forum, Institute of Indonesia Chartered Accountants, Indonesian Institute of Certified Public Accountants). The involvement of the stakeholders shall ensure that the formulation of programme objectives considers comprehensive employability. UNY strives to relate them to the target groups, the targeted professional field, and the societal context of the discipline.

Referring to the programme objectives (PO), Programme Learning Outcomes (PLO) are formulated for each study programme[5]. The PLO comprise three aspects - attitude, knowledge, and skills.

Bachelor of Economic Education (BEEd): The graduate profile of BEEd is targeted to work positions as educators (teachers, instructors), entrepreneurs, and scientific staff in economic research.

Having completed the programme, students of BEEd are expected to be able to:

- design, implement, and evaluate the learning process of economics,
- design, implement and evaluate the business plan,
- manage small business units, and
- become a research assistant in planning research activities, assisting or conducting research activities under the guidance, publishing and disseminating research results.

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[3] based on the Presidential Regulation of Republic of Indonesia No. 8/2012, 2)
[4] based on the Ministry of Education Regulation No. 44/2015,
[5] by considering the NSHE issued by the Ministry of Education Regulation No. 44/2015 juncto No. 50/2018 juncto No. 3/2020

Table 10: Programme Learning Outcomes of BEEd

Aspect	Programme Learning Outcomes of BEEd	PO1	PO2	PO3	PO4
attitude	1. Internalize values, norms, academic ethics, and entrepreneurial spirit based on Pancasila.	√	√	√	√
knowledge	2. Mastering the basic concepts of education and teaching theory in economics to design, manage, implement, and evaluate economic learning.	√			√
	3. Mastering the basic concepts of economics that support economic learning and applying it in social life and using it as a tool to provide solutions to various economic problems.		√	√	√
	4. Mastering research methodologies to research in the field of economics and economic education in the era of the industrial revolution 4.0	√			√
skills	5. Being able to plan, implement, develop, and evaluate economic learning creativity and innovatively by applying pedagogical concepts and economic science.	√			
	6. Implementing entrepreneurship learning.		√	√	
	7. Having the skill to carry out UMKM (micro and small enterprises), cooperation (saving and loan cooperative), and other financial institutions.			√	
	8. Developing logical, systematic, creative-innovative thinking, collaboration, communication, problem-solving through scientific research, design creation, or actual work in economic education.	√	√		√
	9. Obtaining research capability and decision-making skills in problem-solving learning and economic problems.	√	√	√	√

Bachelor of Accounting Education (BAccEd)

The graduates of BAccEd are mainly expected to work as accounting educators (teachers and instructors).

Having completed the programme, students are expected to be able to:

- demonstrate religious values, leadership, and self-directed skills;
- master pedagogical and accounting knowledge;
- design and conduct effective accounting teaching and learning activities;
- effectively communicate both verbally and in writing.

Table 11: Programme Learning Outcomes of BAccd

Aspect	Programme Learning Outcomes of BAccEd	PO1	PO2	PO3	PO4
attitude	1. To demonstrate religiosity and cultural values in the workplace and society.	✓		✓	
	2. To demonstrate ethical decision-making.	✓			✓
knowledge	3. To have both knowledge and accounting skills.		✓	✓	
	4. To have both knowledge of the concept of pedagogy, didactic accounting, and educational research method in accounting.		✓	✓	
skills	5. To demonstrate responsibility, adaptability, and autonomy in accomplishing assignments and tasks.		✓	✓	
	6. To design innovative learning models and media in accounting.			✓	
	7. To demonstrate the ability to design and conduct accounting teaching and learning.			✓	
	8. To demonstrate the ability to conduct educational research in accounting.			✓	
	9. To demonstrate communication skills, collaboration, creativity, critical thinking, problem solving and innovative ideas.				✓
	10. To demonstrate the ability to use information and communication technology.				✓

Bachelor of Office Administration Education (BOAEd)

The graduates of BOAEd are expected to work as educators (teachers, instructors), academic staff, Meetings-, Incentives-, Conferences- und Exhibition-entrepreneurs, and scientific staff in administration research.

BOAEd defines the programme objectives as follows:

- obtaining pedagogical, personal, social, professional, and religious competencies and being able to manage material and operate laboratory equipment in the field of Office Administration;

- obtaining the ability to process and present important data for decision-making purposes;

- obtaining 4C skills (*Collaboration, Creativity, Critical Thinking and Communication*).

Table 12 Programme Learning Outcomes of BOAEd

Aspect	Programme Learning Outcomes of BOAEd	PO1	PO2	PO3
Attitude	1. Demonstrate religious and human values while carrying out academic, social, and professional responsibilities	√		
Knowledge	2. Having good knowledge in the field of education and administration through the academic process	√		
	3. Having basic knowledge to design and carry out research relevant to learning problems under scientific research principles		√	
	4. Knowing information and communication technology to carry out professional duties		√	
Skills	5. Able to solve problems in the fields of administration either independently or collaboratively	√		
	6. Able to analyze and build a business in the MICE field			√
	7. Able to develop collaboration, creativity, critical thinking, communication, problem-solving and innovative ideas			√
	8. Able to increase the capacity to learn independently using various media in a sustainable manner	√		

Bachelor of Management (BMg)

Graduates of BMg are expected to obtain work positions in business and management.

The programme objectives of BMg are as follows:

- Mastering the substance of science and management and business studies and being able to communicate according to the needs of the Industrial Revolution 4.0, Society 5.0, and Education 5.0 to business institutions, government, academics, social entrepreneurs, and communities.

- Having the ability to develop science and technology in the field of management and business in accordance with the needs of Education 5.0 and the Industrial Revolution 4.0 to contribute to the development of knowledge and management practice and business by improving human's well-being in the education, business, government, and community sectors.

- Having the ability as management and business experts who provide benefits in the world of work in education, business, government, and community sectors.

- Having a skill to critically analyze various managerial problems and business issues, communicate, and present them scientifically in the national and international scope.

- Obtaining professional integrity such as: superior, creative, and innovative by implementing the value of piety, entrepreneurship, and intelligence.

Table 13: Programme Learning Outcomes of BMg

Aspect	Programme Learning Outcomes of BMg	PO1	PO2	PO3	PO4	PO5
Attitude	1. Internalize the values of religiosity, ethics, nationalism, and humanity.					√
Knowledge	2. Enable to master the concepts of economics, politics, social, culture, law, regulation, and technology and social in a business context	√		√	√	
	3. Enable to master the concept of business management, including finance, marketing, and HRD	√		√		
Skills	4. Enable to communicate in spoken and written form effectively			√		
	5. Enable to demonstrate independent and cooperative performance effectively			√		√
	6. Enable to make decisions based on empirical data, statistical analysis tools, and technological information	√	√	√	√	
	7. Enable to apply technology in the world of business and society	√	√	√		

Bachelor of Accounting (BAcc)

The graduates of BAcc are expected to work as accounting practitioners and staff in the private and public sectors.

Having completed the programme, students are expected to:

- be a graduate committed to God Almighty who has a noble character, and has a national persona;

- have an entrepreneurial spirit, adaptive, creative, innovative, and responsive in dealing with the demands of the global world;

- Have analytical and critical skills on accounting issues and professional skills in communicating them scientifically;

- be able to develop accounting science and applicable technology in accounting, the application of which can be used to enhance the quality of science and public welfare.

Table 14:Programme Learning Outcomes of BAcc

Aspect	Programme Learning Outcomes of BAcc	PO1	PO2	PO3	PO4
Attitude	1. Internalize academic values, norms, and ethics, the spirit of independence and entrepreneurship, and an attitude of responsibility based on Pancasila and piety to God Almighty.	√			
	2. Have ethical behavior and a sense of responsibility towards themselves and the organization in carrying out their duties and the accounting profession.	√			√
Knowledge	3. Gaining knowledge of the concepts and fundamental understanding of business and management to analyze financial, business, and management issues.		√		
	4. Mastering knowledge and accounting strategies for compiling and analyzing financial reviews and communicating financial information to various parties involved.			√	√
	5. Understanding numerous concepts and practicing accounting studies to solve procedural and accounting issues both practically and scientifically.			√	√
Skills	6. Using analytical skills, creativity, critical thinking, communication, and problem-solving to investigate accounting problems both individual and group.			√	
	7. Applying information technology in accounting as the basis for business decision-making strategies				√
	8. Applying entrepreneurial competencies.		√		

Based on the descriptions of the programme objectives (PO) of the five study programmes above, there are similarities among the outcome programmes for educational study programmes (BEEd, BBAccEd, BOAEd), particularly generating graduates who can practice the technology in mastering making plans, implementing learning strategies, and evaluating student learning outcomes. Meanwhile, the similarity of PO from non-educational study programmes (BMg and BAcc) is to produce graduates who emerge as specialists in their fields (management, business, and accounting).

The subject-specific and extra-curricular qualification objectives and skills to be acquired correspond with the aspired level at graduation. They consider the requirements of the national qualification framework (IQF Level 6) explained as three essential skills. The table shows the three essential skills of IQF level 6 and their relations to POs of each programme.

Table 15:Essential skills of IQF level 6 and their relations to POs

IQF Level 6	BEEd	BAccEd	BOAEd	BMg	BAcc
Able to apply their skills and utilize science and technology in their field to solve problems and adapt to the situation at hand.	PO2, PO3	PO1, PO2, PO4	PO1, PO2	PO3, PO4, PO5	PO3, PO4
Proficiency in the theoretical concepts of certain fields of knowledge in general and the theoretical concepts of special sections in that field of knowledge in depth and formulate procedural problem-solving.	PO1, PO4	PO3	PO2, PO3	PO1, PO2	PO3, PO4
Able to make the right decisions based on analysis of information and data and provide guidance in choosing various alternative solutions both individually and in groups, responsible for their work and the achievement of the organization's work.	PO2	PO2, PO4	PO2, PO3	PO3, PO4, PO5	PO1, PO2, PO3

The PO and PLO formulations of study programmes are documented as a part of the curriculum, as well as the improvement documentation.

Along with the curriculum overview procedure, which is accomplished at least once a year, programme objectives are constantly reviewed for adequacy and up to dateness. The outcomes of tracer studies and graduate user surveys are used in the evaluation process.

Appraisal:

The objectives of all five programmes are comprehensively defined. The programme contents were elicited and adapted at periodic intervals. Changes in the labor market were taken into consideration.

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

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

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

The Faculty of Economics strives to give an international orientation to all of the five study programmes, which is supported by the vision, mission, and policies of UNY to develop human resources, open themselves to collaborate with the international community and enhance competitiveness to fulfil local, national, regional, and global demands.

The international orientation emphasizes the programmes strengthening in teaching and study, for example, curriculum benchmarking, visiting professors, international joint research, credit transfer, and sit-in activities as well as holding international conferences, joint supervision, and international articles reviewers, editorial boards, short courses, and international members associations. These activities are expected to enable graduates to handle global tasks competently.

The aim of inviting visiting professors is to develop the insight and knowledge of lecturers and students and expand international networks through activities of lecturers from foreign universities teaching in class. These activities are held once every semester by inviting lecturers from abroad. Some of the visiting professors that have been invited are from the following higher education institutions:

Table 16: Visiting Professors from HEI

No	University
1	VIT Business School, India
2	Universiti Sains Malaysia, Malaysia
3	Kongu Engineering College, India
4	University of Punjab, India
5	Universiti College Islam Melaka, Malaysia
6	Universiti Teknologi MARA, Malaysia
7	Prince of Songkla University, Thailand
8	Pune University, India
9	B.S. Abdur Rahman Crescent University, India
10	University Malaya, Malaysia
11	University of South Australia, Australia
12	Universiti Pendidikan Sultan Idris, Malaysia
13	Chaoyang University of Technology, Taiwan

International Joint Research: International research activities were done collaboratively with foreign universities and involved students (see Chapter 3.4.3).

Student Exchange: Three students did an exchange semester at the MSU (Management and Science University Malaysia) in 2019/2020. Two students did a short visit (Sit-In) in 2020 at the partner university in Vietnam.

International Conferences: International seminars aim to share insights and knowledge by bringing several keynote speakers from foreign universities and attended by lecturers and students. Seminars that have been held include the Annual Conference of Management Challenges (ACoMC) in 2018-2020 and the International Conference on Ethics of Business Economics and Social Science (ICEBESS) in 2020.

Co-Supervisor MSU Student: The collaboration in supervising students' final project is conducted with foreign universities, namely Management and Science University Malaysia. This activity aims to exchange global insights in students' final project supervision.

International article reviewers, editorial boards, short courses, and members of international associations: Some lecturers from the five study programmes become reviewers and editors in international journals. Some also take short course programmes at foreign universities for comparative studies on laboratory development. In addition, the lecturers become members of international associations aimed at developing international academic relations and improving study programme branding.

Appraisal:

The programmes are designed to comply with all aspects of internationality that are comparable to other international programmes. The programme design appropriately takes into account the required international aspects, with respect, too, to its graduates' employability. However, the degree of internationalisation in terms of the number of international students, incoming and outgoing students, international research activities and the number of courses offered in English throughout can still be described as low. For this reason, the panel **recommends** that the University ensure the expansion of the internationalisation strategy. This refers to international partnerships for student exchange as well as to the number of courses offered in English language and international research activities (see also chapter 3.4).

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

1.3 Positioning of the study programmes

Positioning of the study programmes in the educational market

The University made various efforts to compete in the academic market, including increasing the competence of lecturers, increasing the promotion of study programme activities, and establishing cooperation with various parties, both at national and international levels.

At the national level, compared to similar study programmes from both public and private universities, five study programmes at the Faculty of Economics have been accredited "A". This shows that the quality of the five study programmes has been positively assessed by the National Accreditation Board for Higher Education. This is also reflected in the high rate of applicants. The ratio of applicants who are accepted in the Economics Education study programme is 1:16, in Accounting Education 1:17, and in Administration Education 1:37. The ratio of the Management study programme is 1:150 and Accounting is 1:62.

Table 17: Accreditations

No	Study Programmes	Accreditation	Study Place Offered 2021				Application Rate 2020
			SNMPTN	SBMPTN	SM	Total	
1	BEEd	Excellent	39	52	38	129	2.114
2	BAccEd	A	26	35	25	86	1.460
3	BOAEd	Excellent	26	35	25	86	3.225
4	BMg	A	78	104	76	258	15.475
5	BAcc	Excellent	39	52	38	129	8.066
	Total		1.816	2.414	1.735	5.965	164.897

Source: http://pmb.uny.ac.id/sarjana-s1

The quality improvement, followed by the high interest, is in line with the study programmes' efforts to improve Human Resources (HR). For example, the University requires all lecturers with Master degrees to continue their studies, both at local universities and abroad. Teaching also requires lecturers to become members of the relevant associations. The faculty also requires lecturers to have competency certifications related to their expertise. The competency certificates are issued by the National Professional Certification Agency (BNSP). Negeri University also continues to improve the quality of human resources through joint research programmes with universities abroad.

The University has thoroughly examined the educational market by conducting a tracer study every year. The results are then used by each programme in establishing its own unique and competitive profile as listed below.

a.   BEEd   : Skill Development in Economics Education/Pedagogy Field

b.   BAccEd   : Skill Development in Accounting Education/Pedagogy Field

c.   BOAEd   : Development of Office Administration Skills and Entrepreneurialism

d.   BMg   : Development of Micro and Small Enterprise

e.   BAcc   : Development of Accounting Skills

<u>Positioning of the study programmes on the job market for graduates ("Employability ")</u>

The study programmes aim to equip graduates with competencies in line with work requirements, which is ensured from the way the curriculum is prepared to accommodate input for the needs of the labour market. This arrangement is carried out regularly by asking for input from industry and the labour market, practitioners, alumni, as well as associations and stakeholders. The inputs from the industry and the labour market are then used to adjust the curriculum to suit the latest demands of labour market.

Regular Job Fairs held by universities and faculties help graduates to find jobs that match their interests and qualifications. The event also collaborates with various companies and institutions to make it easier for all graduates to get jobs that match their interests and qualifications. The study programmes have cooperated with alumni, practitioners, educators, and professional organisations to distribute graduates. It has a positive impact on the pre-job waiting period for graduates.

Based on the regularly conducted tracer study, the average waiting period for graduates to get a job from the five study programmes is 0-6 months.

To complement the tracer study, the University also conducts a graduate user satisfaction survey. The results are then used by the study programmes to revise the curriculum and learning process so that they adapt to the market demands. The survey of the BEEd in 2021 reveals that 77.8 % of graduates had good problem-solving skills, 77.8 % had high integrity, and 77.8 % had good leadership skills. The tracer study also indicates that 68.2 % of BEEd graduates could get a job in less than three months. According to the work field, 45.5 % of the BEEd alumni work in Government Agencies (including state schools/universities/BUMN), 22.7 % in private schools/universities, 18.2 % in national private companies, 9.1 % in local/regional private companies, and 4.5% in non-profit organisations/ non-governmental organizations.

Moreover, 83.2 % of the BAccEd graduates work as accounting educators while the rest of the graduates work in companies, government agencies, entrepreneurship, or continue their master's studies. Based on the survey, 84 % of the BAccEd graduates have excellent integrity (ethics and morals) and discipline, while the remaining 16 % are in the good category. In addition, the survey stated that 72 % of the graduates have excellent professionalism, teamwork, and mastery of technology, and the remaining 28 % considered them having good grade.

Furthermore, 75 % of the BOAEd graduates have excellent ethics, communication skills, and teamwork, and 25 % can use technology and foreign languages. About 44.8 % of graduates become educators or teachers in economics, accounting, and office administration, the remaining 34.3 % work in public administration and the private sector, and 20.9 % in entrepreneurship.

Most of BMg graduates work as managers (74 %), while 22 % of them work as entrepreneurs, and 4 % as researchers. Based on the work field, 41.9 % of the graduates work in government agencies, 21.5 % in national private companies, and the rest in other agencies. The user survey shows that 41.9 % of the graduates have excellent English language skills, 51.6 % are excellent in internet skills, 54.8 % are excellent in critical thinking skills, 45.2 % are excellent in research skills, 51.6 % are excellent in communication skills, 57 % are excellent in teamwork skills, and 53.4 % are excellent in problem-solving.

Most of the BAcc graduates work for companies (92.6 %), while the rest are entrepreneurs or continue their master's studies. There are 45.6 % graduates working in the government sector (civil servants), 33.8 % in local and national private companies, and the rest in other fields. Based on the ratings of graduate users, 80 % of graduates have excellent integrity (ethics and morals) and discipline, and the remaining 20 % are in good category. The survey also affirms that 60 % of graduate have excellent professionalism, teamwork, and mastery of technology, while the remaining 40 % are classified as good.

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

As a higher education institution, Universitas Negeri Yogyakarta has a strong commitment to become a world-class educational university that is creative, innovative, and sustainable. The steps for achieving these goals are arranged in the UNY's 2020-2025 strategic plan, which will become the basis and reference for all elements to formulate programmes and activities. The commitment of the faculty to achieve the UNY's goal is written in a contract between the Rector and the Dean, which is then distributed through a contract between the Dean and the Head of the Study Programmes.

Table 18: Priority programme of UNY's strategic plan

No	Priority Programme of UNY's Strategic Plan	Study Programme's Roles
1	Education	Implementing an independent curriculum by establishing partnerships with other universities by carrying out student and staff mobility activities.
2	Research	Implementing international research collaborations
3	Community Service	Implementing community service programmes abroad (BEEd in 2021 in collaboration with the Indonesian School of Kota Kinabalu Malaysia)
4	Human Resource	Being actively involved in professional associations
5	University Students Administrations	Facilitating student overseas internship programmes
6	Entrepreneurship	Facilitating students in scientific competition programmes, entrepreneurship competitions, and competitions in other areas of specialization (Accounting Education: Facilitation of the National Financial Management Business Competition (KBMK) and National Student Digital Innovation Competition (LIDM))
7	Governance & Cooperation	Conducting visiting professor programmes

No	Priority Programme of UNY's Strategic Plan	Study Programme's Roles
8	Finance	Conducting reports and seminars on the results of lecturers' research
9	Infrastructure & facilities	Strengthening information facilities for academic activities and other activities
10	Services	Updating the academic database

Appraisal:

The competitive position of UNY as a whole and the study programmes in particular has been convincingly presented to the panel. The panel formed the view that the reasons given for the positioning in the educational market of these study programmes are plausible.

The arguments in support of graduate employability on the basis of the stated qualification objectives are convincingly presented. The future fields of employment for graduates are plausibly set forth.

The study programmes are convincingly integrated into University's overall strategic concept. The study programmes' qualification goals are in line with the HEI's mission and strategic planning.

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

2.   Admission

<u>Admission requirements</u>

Improving the quality of the student admissions selection process (PMB) at Universitas Negeri Yogyakarta (UNY) has become very crucial as it is a state university. Efforts to improve the quality of the selection process are conducted by analysing the potential abilities of prospective students through a proportional and fair selection process[6].

In line with the regulation issued by the Ministry of Education, Culture, Research, and Technology, and the Rector's Regulation No.1/2019 on UNY Academic Regulations, Article 3 shows the requirements for student admissions. The student admission process and scheme are published on the website.

The student admission process at UNY comprises of four selection paths (further explanation will be explained below):

1.   National Selection for State Universities (SNMPTN),

2.   Joint Entrance Test for State Universities (SBMPTN),

3.   Independent Selection (SM), and

4.   Affirmation Selection Path.

National Selection for State Universities is conducted by analysing prospective students' academic and non-academic achievements, and/or portfolios. In the Joint Entrance Test for State Universities, the selection of prospective students is done through Computer-based Written Examination (UTBK) which is carried out by the Institution of University Entrance Exams (LTMPT). The Joint Entrance Test for State Universities also accommodates special talents and other criteria for prospective students determined by the relevant state universities. As for the Independent Selection, the selection of prospective students is regulated by the procedures determined by each state university.

The capacity for each selection path for each study programme is also regulated as follows:

1.   National Selection for State Universities capacity is at least 20 %. The portion for students enrolling through the SNMPTN path at FE UNY is 30 %.

2.   The capacity for Joint Entrance Test for State Universities and other than Legal Entity PTN is set at least 40 %, while for Legal Entity PTN only is set at least 30 %. The portion of students enrolling through the Joint Entrance Test for State Universities path at UNY is 40 %.

3.   The maximum capacity of students admitted from Independent Selection (SM) and Affirmation Selection Path is 50 %. The portion for the Independent Selection (SM) and Affirmation Selection path at FE UNY reaches 30 %.

UNY, which is currently in the Cluster I of university ranking by the Ministry of Research, Technology and Higher Education in 2020 has offered a programme for international students (UNY International Student Enrolment). One of the ranking criteria includes the number of student achievements in national and international competitions related to the fields of reasoning ability,

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[6] Regulation of the Minister of Education and Culture of the Republic of Indonesia No.6/2020 on student admissions for Undergraduate Programmes in Higher Education

sports, art, talent, and technology. Therefore, students' potentials and talents are the consideration in the selection process for prospective international students who want to study at UNY. The selection process for prospective international students is described on the UNY International Student Enrolment website.

Prospective students who pass the selection also take part in the KNB (Developing Country Partnership) and UNY-DISS scholarship selection. The KNB Scholarship is a financial aid offered by the Indonesian Government to prospective international students from developing countries to pursue a master's degree at one of the universities in Indonesia. The UNY-DISS covers the international students' living costs.

For international undergraduate students who are admitted through the International Bachelor Programme, there is a Developing Country Partnership/*Beasiswa Kemitraan Negara Berkembang* (KNB) programme that provides a scholarship for students for eight semesters. Students admitted to international classes are selected based on their potentials/talents, motivations, and TOEFL scores. For students who do not meet the TOEFL requirements, mentoring and remedial programmes are provided by the Language Service Unit of UNY. In addition, to be admitted into the international class, prospective students are interviewed in order to ensure their readiness and commitment. The selection of international class students is carried out in the last 2nd semester by a team formed by the study programmes.

In addition to scholarships, students who are not proficient in the Indonesian language, there is a free Indonesian language course programme. More complete information regarding the requirements and the student registration process can be accessed through http://pmb.uny.ac.id. website. In the Independent Selection path, there are several registration alternatives that allow prospective students to use various kinds of achievements obtained in high schools to be able to enroll in the university. Using this path, the study programmes can determine and select prospective students with potential achievements in accordance with the profile of graduates based on their portfolio of achievements.

Another requirement to be met by prospective UNY students is based on the alternative student selection procedure provided. Complete information regarding the admission of new bachelor's degree students for the undergraduate programmes can be accessed on the website. The information regarding the admission of international students is published as well. The regulation regarding student enrolment of UNY is shown in the table below.

Table 19: Regulations regarding student enrolment of UNY

No	Policy	Description
1.	Regulation of the Minister of Education and Culture No. 6/2020 on New Student Admissions for Undergraduate Programmes at State Universities	The requirements for selecting prospective students are explained in Chapter V. Article 14 contains requirements for SNMPTN participants, Article 15 contains requirements for SBMPTN participants, and Article 16 contains requirements for prospective students who have excellent achievements
2.	UNY Rector's Regulation No. 1/2019 on Academic Regulations	In Chapter II, it explains students' admission and requirements. Article 3 shows the requirements to become UNY students.

No	Policy	Description
3.	UNY Rector's Regulation No. 41/2019 on the Internal Quality Assurance System	Points D of attachment 3 (three) depicts the standards of students and alumni. Point 3 letter a) is regulated regarding new student admission standards.

Judging from the averages of students' GPA from the 2018-2020 classes, it is found that students admitted from Joint Entrance Test for State Universities path have an average GPA of 3.60 or higher than the average GPA of students admitted from other entry paths (3.05 to 3.57).

In the event that a student resigns, UNY does not admit a student with a score below the standard to fill a vacant seat. This is done to ensure the quality of the input. Meanwhile, related to the limited number of foreign students enrolling in FE UNY, the admissions office cooperates with the field of foreign cooperation and the team formed by the faculty as well as related parties abroad to carry out promotions.

Counselling for prospective students

Information services for prospective students are provided through the admission website. Various information services provided on this website include:

1. Entrance information
2. Information on applied bachelor, bachelor, master and doctoral study programmes, as well as professional programmes for engineers
3. Smart Indonesia card information
4. Information on institution of university entrance exams
5. UNY scholarships
6. Interest and capacity
7. Tuition fee
8. Registration schedule
9. Registration Guide
10. Programme registration scheme
11. Information on study programmes and possible career paths
12. Documents submitted
13. Retrieval of registration code
14. Payment procedures at the Bank
15. The registration form includes:
    a. Stages of product selection
    b. Stages of personal data
    c. Stages of educational history
    d. Stages of work
    e. Academic development fee
    f. File upload
    g. Socioeconomic data input
    h. Registration form finalization
    i. Stages of Printing Registration Cards

After registering, prospective students will take part in an orientation (introduction) period for the campus environment for several days. Campus introduction activities are held by the University,

Faculty, and Study Programmes. This activity introduces admitted students to the rules, regulations, and various facilities provided by the campus. Besides attending the orientation period, prospective students will also take part in soft skills guidance organized by the university for all prospective students. This soft skills guidance helps prospective students adjust to the habits of life in the campus environment and motivates prospective students to be able to study well.

In addition to soft skills guidance, prospective students are also supervised and guided by Academic Advisor lecturers. Academic Advisory Lecturers will later provide guidance and direction to prospective students regarding academic matters, such as the selection of courses, ratification of Study Plan Cards, and other academic problems experienced during the college period.

If there is a problem that cannot be solved through the online service, the officer will give assistance to prospective students who are not able to come to the admissions office. The admission website is managed by the Admissions Unit under the coordination of the Vice Rector for Academic Affairs in coordination with each study programme. The Admissions Unit also provides a Call Centre service to provide answers to various information related to the registration process scheme and what registration stages are provided by the university. Call centre service contacts can be accessed by prospective students on the website during operational working hours from 07.30 a.m. to 04.00 p.m. Call Centre services are provided through WhatsApp, Emails, and phone.

Counselling services for prospective bachelor's programme of Economics students are provided by the Admission Service Office. In particular, BEEd has included the WhatsApp service for the department. Prospective students can access UNY's social media accounts on Facebook, Twitter and Instagram. UNY also provides an opportunity for all prospective students to interact directly with the leaders through "Bincang UNY Wae". It is a live broadcast that provides prospective students with information related to the university through a zoom account and YouTube channel

Selection procedure

The selection procedure was developed based on the study programme's objectives. The procedure is periodically reviewed for its effectiveness and is adapted in accordance with the obtained results.

The proposal regarding the projection of the number of interest and capacity possessed by the undergraduate study programme mechanism is submitted through a proposed study programme/department, submitted to the Dean, and proposed to the University level to be projected in the student admissions programme together with other study programmes/faculties at UNY. There are four new students' admission selection paths as described in the previous section.

Special independent selection can be further divided into six paths, namely:

1. Academic Achievement,
2. Superior Performance,
3. Talent Scouting,
4. Superior Sports Achievement,
5. Computer-Based Test, and

6.   Computer-Based Written Exam Score.

Provisions regarding new student admissions refer to the UNY's Rector Decree No. 1/2019 on Academic Regulations. The selection process for prospective students is carried out in several ways. Based on the Regulation of the Minister of Education and Culture[7], Chapter II Article 3, concerning the Principles and Paths of New Student Admission, there are four selection paths for new student admissions which can be explained in detail as follows:

1.   State University Entrance Selection (SNMPTN) is carried out based on the results of tracking academic, non-academic achievements, and/or portfolios of prospective students

2.   Joint Entrance Test for State University (SBMPTN) is carried out based on the results of the Computer-Based Written Examination (UTBK) and can be added with other criteria in accordance with the special talents determined by the relevant state universities (PTN).

3.   Other selections are based on the selection and procedures established by each University Leader. At UNY there are types of selection that are carried out independently, namely Independent Selection (SM) which is divided into several types, namely:

   a.   SM-Academic Achievement. This selection is based on the report cards and academic achievement.

   b.   SM-Excellent Achievement. This selection is based on academic and non-academic scores.

   c.   SM-Talent Scouting. This selection is based on the students who have Non-Academic Achievements 1st, 2nd, and 3rd places at the lowest Regency/City level in competitions or championships in sports, reasoning ability, Arts, and special interest fields (proven by achievement certificates and validated by credible institutions).

   d.   SM-Excellent Sports Achievement; Health test-based selection and achievement certificates.

   e.   SM-Computer Based-Test (Campus & Domicile). This selection of prospective new undergraduate students is based on the academic test results.

   f.   SM-UTBK Score. This selection of prospective undergraduate students is based on UTBK results scores.

The SNMPTN path is intended to measure the academic ability of prospective students through report cards in the last 5 semesters. In addition, it will also consider national exam scores, academic achievements, alumni, and the level of school accreditation. The SNMPTN path only applies to prospective students who are in Grade 12 of high school or will graduate in the year the SNMPTN is held.

In the SBMPTN path, prospective students do not need to prepare these things because the selection process is carried out through the Computer-Based Written Examination (UTBK). This SBMPTN path can be carried out by prospective 12th-grade students and alumni with a maximum of 3 years after graduation.

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[7] Regulation of the Minister of Education and Culture No. 6/2020 on New Student Admissions for Undergraduate programmes in Higher Education

In the Independent Selection (SM), UNY provides various paths that can be accessed by prospective students. In general, the requirements for the participants of the Independent Selection are the same as those required for the SBMPTN. Some are through the mechanism of the Computer-Based Test (CBT), UTBK scores, or a portfolio of academic and non-academic achievements that have been obtained at the high school level. In this SM programme, prospective students must also be interviewed, and take special aptitude tests and practice tests in certain study programmes.

After the 2nd semester, precisely in the 3rd semester, an international class selection is held for the undergraduate level. All 2nd semester students can apply for the selection, and if they meet the requirements, in the 3rd semester, they will start taking international classes until graduation. The language of instruction for international classes in the Bachelor Study Programme is a combination of English-Indonesian (bilingual), and the students will complete a thesis final project in English and must attend international seminars.

Professional experience

For being admitted to the Bachelor programme there is no practical experience required.

Ensuring foreign language proficiency

UNY ensures that students have a minimum standard of foreign language proficiency. This is stated in the UNY's[8] Rector Regulation which states that undergraduate students must have a Pro-TEFL score which is equivalent to at least 425. The foreign language specified is English. In general, all study programmes at FE UNY have the same standards in ensuring foreign language proficiency for prospective students, students, and alumni.

During the selection of prospective students, the process, either through the SNMPTN/SBMPTN or through SM, uses English as one of the exam subjects. In order to guarantee the minimum proficiency of UNY students, prospective students who are admitted as UNY students are then required to take an English proficiency test which is used as the basis for English language training organized by the Language Service Unit/*Unit Layanan Bahasa* (ULB) UNY. The figure below presents the TOEFL score data for freshmen from five study programmes.

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[8] Rector Regulation No. 1/2019

	BEEd	BAccEd	BOAEd	BMg	BAcc
■ 2018	415,77	419,26	416,47	425,42	434,81
■ 2019	413,18	413,50	410,64	428,01	435,79
■ 2020	442,00	0,00	438,50	432,98	464,78
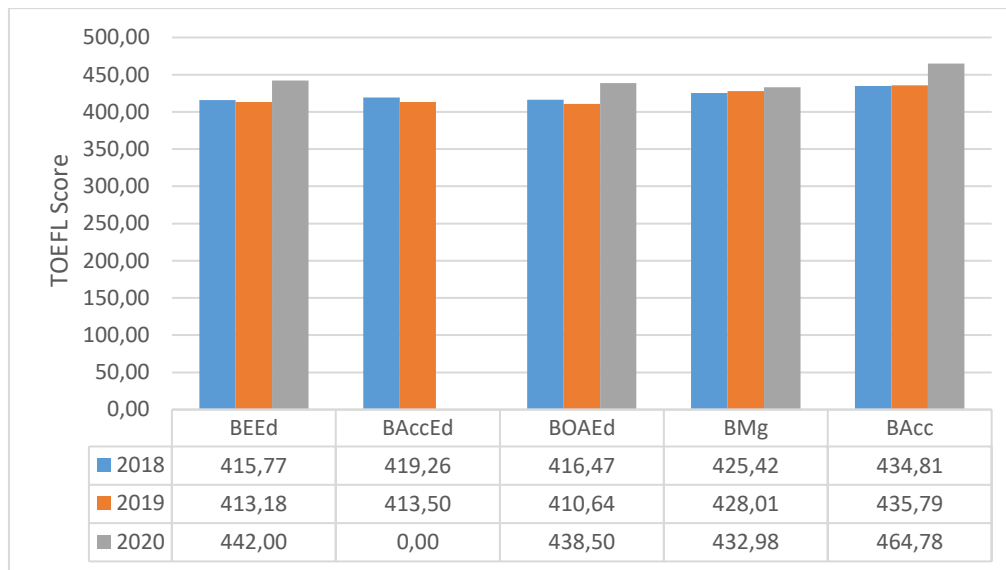
The programmes are adjusted to the results of the new students' initial English proficiency test. The programmes organized in semesters 1-4 consists of a Bridging Course, an Introductory Course, and a Preparatory Course. These programmes are held by UNY so that students can reach the minimum level of English proficiency set out in the UNY's academic regulations. However, if in semester 7 the students do not meet the required score, the students can take the intensive course.

In the teaching-learning process, in parts of the courses the teaching material (international textbooks and case studies) are in English. This is reflected in the use of foreign language references used by lecturers, and courses that support the use of English as an academic language. In addition, the University requires students to take an English subject as university courses. Moreover, the faculty facilitates students to attend lectures from foreign lecturers in the form of visiting professors.

Each study programme at Faculty of Economics UNY has "Excellent Classes". The study programmes are Economics Education, Accounting Education, Management, and Accounting. One of the advantages of the "Excellent Class" is the use of bilingual languages, namely Indonesian and English. In addition, the textbooks used in lectures are in English. Moreover, the class is different from the regular class in thesis writing which uses English. Students who are interested in joining the "Excellent Class" in the Bachelor Study Programme are required to meet the minimum GPA and Pro-TEFL requirements.

Transparency and documentation of admission procedure and decision

Student admissions for study programmes at Universitas Negeri Yogyakarta are carried out with the intention to ensure good input quality through a selection system that is credible, valid, and reliable, while still paying attention to real needs. In order to achieve transparent university government and good university governance, the selection process for prospective students maintains accountability and transparency from academic, administrative, and financial perspectives.

The admission of new undergraduate students is carried out based on accountable and transparent principles. New students can access their entrance test score through the following ways:

1. The announcement of scores and selection results for the SNMPTN can be accessed for prospective students of UNY with the registration number and date of birth of the participants.

2. The announcement of scores and results of the UTBK-SBMPTN LTMPT path selection can be accessed for prospective UNY students by inputting the UTBK-SBMPTN participant number and the participant's date of birth.

3. The announcement of scores and results of the selection of the Bachelor Independent-election path, which includes SM-Academic Achievement, SM - Excellent Achievement, SM-Talent Scouting, SM-Sports Achievement Superior, SM-Campus, and Domicile, SM -UTBK Score and SM-Affirmation, can be accessed online.

Appraisal:

The admission requirements for the Bachelor programme are defined and comprehensible. The national requirements are presented and taken into account. The selection procedure of all five programmes is transparent as far as the National Selection for State Universities is concerned and ensures that qualified students are admitted.

The University conducts language entry tests, the required minimum score is comparable to other programmes at international universities. Intensive English courses are offered for those students whose knowledge does not yet meet the minimum criteria. These requirements ensure that students are able to successfully complete the study programme.

The admission procedure is described, documented, and accessible for interested parties. The admission decision for the National Selection for State Universities is based on transparent criteria and is communicated in writing.

A percentage (between 30 % and 50 %) of the study places is selected individually by UNY. The criteria for selection are described. However, it is not clear from the description to what extent the individual criteria are used for selection and how the assessment is carried out in detail. Therefore, the panel issues a **recommendation**: For the individual selection of students the University makes comprehensive information which criteria are used to what extent for the allocation of study places publicly available. This information should also be available in English for international applicants.

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

3. Contents, structure and didactical concept of the programme

3.1 Contents

<u>Logic and conceptual coherence</u>

Table 20:Curriculum of the Bachelor of Office Administration Education (BOAEd)

1. Semester	Course Name	ECTS
	Education Management	3,24
	Educational Sociology and Anthropology	3,24
	Pancasila	3,24
	Indonesian Language	3,24
	English	3,24
	Introduction to Organization	3,24
	Basic of Administration Science	3,24
	Introduction to Communication	3,24
	Typing	3,24
	Secretary	3,24
	Administration Ethics	3,24
	Total ECTS:	35,62
2. Semester	Education Religions	3,24
	Civil Education	3,24
	Education Science	3,24
	Educational Psychology	3,24
	Public Relations	3,24
	Administrative management	3,24
	Business Correspondence	3,24
	Business Communication	3,24
	Statistics	3,24
	Office technology	3,24
	Office Correspondence	3,24
	Total ECTS:	35,62
3. Semester	Science and Technology Literacy*	3,24
	Basic of Economics	3,24
	Introduction to Accounting	3,24
	Introduction to Management	3,24
	Office Administration Learning Strategy	3,24
	Professional Ethics for Teaching	3,24
	Record Management	3,24
	Office Administration Curriculum and Instruction	3,24
	English Correspondence	3,24
	Human Resources Management	3,24
	Financial Management	3,24
	Interdisciplinary Subject*	3,24
	Total ECTS	35,62
	:	
4. Semester	Interdisciplinary Subject*	3,24
	Digital Transformation	3,24
	Creativity, innovation and Entrepreneurship	3,24
	Event Management	3,24
	Excellent Service	3,24
	Office Administration Learning Media	3,24
	Office Administration Learning Assessment	3,24
	Presentation Techniques	3,24
	Management information System	3,24
	Office Administration Learning Planning	3,24
	OHS Management and Ergonomics	3,24

	Computer Application	3,24
	Total ECTS:	38,85
5. Semester	Choose 5 electives (*):	
	Public Service*	4,86
	Business Ethics*	4,86
	Organization Ethics*	4,86
	Village Budget Plan*	4,86
	Financial Institutions*	4,86
	Quality Management System*	4,86
	Risk Management*	4,86
	Strategic Management*	4,86
	Teacher Administration*	4,86
	Organizational Behavior*	4,86
	Development Administration*	4,86
	Teacher Administration*	4,86
	Statistics Inferential*	4,86
	Labor Relation*	4,86
	Village Administration*	4,86
	Journal Writing*	4,86
	Report Writing*	4,86
	Investment Management*	4,86
	Marketing Management*	4,86
	Taxation*	4,86
	Introduction to Business*	4,86
	Business Management*	4,86
	Business Feasibility Study*	4,86
	Business Law*	4,86
	Innovation & Creativity	4,86
	E-Commerce*	4,86
	Mice Industry*	4,86
	Teamwork Skills	4,86
	Personal Development*	4,86
	Online Learning*	4,86
	Cross-cultural Communication*	4,86
	Application Based Data Management*	4,86
	Database Management*	4,86
	Total ECTS:	24,29
6. Semester	Interdisciplinary Subject*	3,24
	Quantitative Research Methodology	4,86
	Logistic Management	3,24
	Office Simulation	3,24
	English Conversation	3,24
	Laboratory Management	3,24
	Administrative Capita Selecta Seminar	3,24
	Leadership	3,24
	Qualitative Research Methodology	4,86
	Micro Teaching	3,24
	Total ECTS:	35,64
7. Semester	Community Service Program	9,71
	Education Practice	9,71
	Total ECTS:	19,42
8. Semester	Thesis	12,95
	Total ECTS:	12,95

Table 21: Curriculum of the Bachelor of Economic Education (BEEd):

1. Semester	Course Name	ECTS
	Pancasila	3,236
	Indonesian Language	3,236
	English	3,236
	Religious Education	3,236
	Civics Education	3,236
	Educational Sociology and Anthropology	3,236
	Basic Economics	3,236
	Mathematical Economics 1	3,236
	Statistics 1	3,236
	Introduction to Management	3,236
	Small Medium Enterprises and Cooperatives	3,236
	Informatics and Communication Technology 1	3,236
	Ethics of Teaching Profession	3,236
	Total ECTS:	42,068
2. Semester	Educational Sciences	3,236
	English for Economics	3,236
	Microeconomics 1	3,236
	Macroeconomics 1	3,236
	Mathematical Economics 2	3,236
	Digital Economics Learning	3,236
	Statistics 2	3,236
	Introduction to Business	3,236
	Finance and Digital Literacy	3,236
	Total ECTS:	29,124
3. Semester	Educational Management	3,236
	Economic Democracy	3,236
	Microeconomics 2	3,236
	Macroeconomics 2	3,236
	Introduction to Accounting	3,236
	Accounting for Small Medium Enterprises and Cooperatives	3,236
	Informatics and Communication Technology 2	3,236
	Financial Management	3,236
	Economics Learning Curriculum	3,236
	Economics Learning Strategy	3,236
	Crafts, Creative Products, and Entrepreneurship	3,236
	Total ECTS	38,832
	:	
4. Semester	Creativity, Innovation, and Entrepreneurship	3,236
	Digital Transformation	3,236
	Entrepreneurship Practicum	3,236
	Comparisons in Economic Thought	3,236
	Development Economics	4,854
	Resource Economics	4,854
	Business Management	3,236
	Administrative Management	3,236
	Economics Learning Media	3,236
	Crafts, Creative Products, and Entrepreneurship	3,236
	Total ECTS:	35,596
5. Semester	Research Methodology	4,854
	Practicum of Small Medium Enterprises and Cooperatives	3,236
	Financial Institution	4,854
	Financial Accounting	3,236
	Public Economics	3,236
	Lesson Planning in Economics	3,236

	3 Electives	3,236 3,236 3,236
	Total ECTS:	35,593
6. Semester	Social Literacy & Humanism Soft Skill Development Research Seminar Monetary Economics International Economics Economy of Indonesia Educational Economics Educational Psychology Economics Learning Evaluation Microteaching	3,236 3,236 3,236 4,854 4,854 3,236 3,236 3,236 3,236 3,236
	Total ECTS:	35,596
7. Semester	Community Service Teaching Practice	9,708 9,708
	Total ECTS:	19,416
8. Semester	Undergraduate Thesis	12,944
	Total ECTS:	12,944
Electives:	Capital Market* Lesson Planning* Islamic Economics* Learning Strategy* Econometrics* Quantitative Method* Fiqh for Economics and Business* Program Evaluation* Crafts, Creative Products and Entrepreneurship Learning Evaluation* Islamic Financial Institution* Scientific Writing Strategy * Studies in Economics Theory * Non-Thesis Final Project*	3,236 3,236 3,236 3,236 3,236 3,236 3,236 3,236 3,236 3,236 3,236 3,236 3,236

Table 22: Curriculum of Study Programme: Bachelor of Accounting Education (BAccEd)

1. Semester	Course Name	ECTS
	☐ Pancasila ☐ Indonesian ☐ English I ☐ Education Science ☐ Sociology and Anthropology of Education ☐ Education Psychology ☐ Education Management ☐ Health, Work Safety, and Environment ☐ Introduction to Accounting ☐ Digital Simulation	3,237 3,237 3,237 3,237 3,237 3,237 3,237 3,237 4,856 3,237
	Total ECTS:	33,989
2. Semester	☐ Islamic Education ☐ Civics Education ☐ Creativity, Innovation, and Entrepreneurship	3,237 3,237 3,237

	☐ Digital Transformation	3,237
	☐ English II	3,237
	☐ Statistics	3,237
	☐ Curriculum for Accounting Education	3,237
	☐ Spreadsheet	3,237
	☐ Intermediate Accounting I	3,237
	☐ Accounting for Micro Small and Medium Enterprises & Cooperative	3,237
	☐ Taxation	3,237
	Total ECTS:	35,607
3. Semester	☐ Economy Democratic	3,237
	☐ Accounting Learning Strategy	3,237
	☐ Accounting Learning Media	4,856
	☐ Assessment for Accounting Learning	4,856
	☐ Ethics in Teaching Profession	4,856
	☐ Computer for Accounting	3,237
	☐ Cost Accounting	4,856
	☐ Intermediate Accounting II	3,237
	☐ Academic Writing (*only for Excellent Class*)	3,237
	Total ECTS:	35,609
4. Semester	☐ Instructional Design for Accounting Learning	4,856
	☐ Research Methodology in Accounting Education	4,856
	☐ Accounting Information System	4,856
	☐ Auditing	3,237
	☐ Accounting for Taxation	3,237
	☐ Financial Literacy Education	3,237
	☐ Business Law	3,237
	☐ Introduction to Business	3,237
	☐ Mathematics for Economics	3,237
	Total ECTS:	33,990
5. Semester	☐ Research Data Analysis	4,856
	☐ Classroom Action Research	3,237
	☐ Program Evaluation for Accounting Education	3,237
	☐ Budgeting	3,237
	☐ Bank and Other Financial Institutions	3,237
	☐ Accounting for Educational Sectors	3,237
	☐ Financial Statement Analysis	3,237
	☐ Public Sector Accounting	4,856
	☐ Accounting Practicum	3,237
	☐ Advanced Financial Accounting	3,237
	Total ECTS:	35,608
6. Semester	☐ Teaching Practicum	3,237
	☐ Seminar on Accounting Education	3,237
	☐ Human Resource Management*/**	3,237
	☐ Taxation II*	3,237
	☐ Practicum of Taxation Simulation*	3,237
	☐ Sharia Accounting*/**	3,237
	☐ Sharia Accounting for Banking*	3,237
	☐ Accounting System**	3,237
	☐ Intermediate Financial Accounting III**	3,237
	☐ Accounting for Banking**	3,237
	(Courses taken in other study programs at the same institution/**)*	
	Total ECTS:	32,370
7. Semester	☐ Community Services	9,711
	☐ Internship in Educational Sectors	9,711
	Total ECTS:	19,422

8, Semester	☐ Undergraduate Thesis	12,948
	Total ECTS:	12,948

Table 23: Curriculum of Study Programme: Bachelor of Management (BMg)

The programme includes specialisations on Finance, Marketing, HR or Entrepreneurship.

1. Semester	Course Name	ECTS
	Pancasila	3,236
	English	3,236
	Indonesian language	3,236
	Statistics	3,236
	Management of micro, small and medium enterprises and cooperatives	4,854
	Introduction to Business	4,854
	Computer Technology Applications 4.0	3,236
	Business Mathematics	4,854
	Introduction to Management	4,854
	Total ECTS:	35,612
2. Semester	Islamic education*	4,854
	Catholic Religious Education*	
	Christian education*	
	Hindu Religious Education*	
	Buddhist Education*	
	Confucian Religious Education*	
	Civic education	3,236
	Internet of things (IoT)	3,236
	Marketing Management	4,854
	Business Finance Management	4,854
	Operational Management	4,854
	Entrepreneurship Basics	4,854
	Human Resource Management	4,854
	Total ECTS	35,612
3. Semester	Introduction to accounting	3,236
	Organizational Behavior	4,854
	Financial Institution Management	4,854
	Business Research Methodology	4,854
	Business Ethics	4,854
	Risk management	4,854
	Business Feasibility Study	4,854
	Business English	4,854
	Total ECTS	37,230
4. Semester	Creativity, Innovation and Entrepreneurship	3,236
	Social Literacy and humanity	3,236
	Big Data	3,236
	Business Communication and Negotiation	4,854
	Strategic management	4,854
	Business Management Information System	4,854
	Financial Management Research (W)**	4,854
	Investment Management (W)**	4,854
	Treasury Management (W)**	4,854
	Marketing research (W)***	
	Consumer behavior (W)***	
	Global Marketing (W)***	

	HR Research (W)****	
	Strategic HRM (W)****	
	Performance management (W)****	
	Entrepreneurial Growth Strategy (W)*****	
	Entrepreneurship Assistance (W)*****	
	Business Start-ups (W)*****	
	Total ECTS:	**38,85**
5. Semester	Corporate Budgeting	4,854
	Quantitative Method of Decision Making	3,236
	e-commerce	4,854
	Science Management	3,236
	Indonesian business and economy	3,236
	Financial econometrics (P)**	4,854
	Behavioral finance (P)**	4,854
	Mergers and Acquisitions (P)**	4,854
	International finance (P)**	4,854
	Islamic finance (P)**	4,854
	Financial Technology (P)**	4,854
	Finance seminar (P)**	4,854
	Non-professional finance (P)**	4,854
	Strategic marketing (P)***	
	E-service (P)***	
	Retail marketing (P)***	
	Environmental marketing (P)***	
	Customer Relationship Management (P)***	
	Marketing Management Seminar (P)***	
	Social Marketing Management (P)***	
	Sharia Marketing (P)***	
	International HR (P)****	
	industrial psychology (P)****	
	Conflict management (P)****	
	Organizational Development (P)****	
	Change management (P)****	
	HR training and development (P)****	
	Sustainable HRM (P)****	
	HR Seminar (P)****	
	Social Entrepreneurship (P)*****	
	Business model and system design (P)*****	
	Digital business (P)*****	
	Technology management (P)*****	
	Business plan (P)*****	
	Tourism business (P)*****	
	Business Action Plan (P)*****	
	Entrepreneurship seminar (P)*****	
	Total ECTS:	**45,3**
6. Semester	Digital transformation	3,236
	Economic and business legal aspects	4,854
	managerial economics	4,854
	Culinary business practice I	4,854
	Basic mobile application	3,236
	Mobile application basic practice	3,236
	Economics basics	3,236
	Show management	3,236
	Administrative management	3,236
	Online media production	4,854

7. Semester	Total ECTS:	38,83
	Community Service Program	9,708
	Industrial Practice, Internship, Village Project, Entrepreneurship, etc	9,708
	Total ECTS:	19,416
8. Semester	Undergraduate thesis	12,944
	Total ECTS:	12,944

Noted:
(W)**   : compulsory of Finance
(W)***   : compulsory of marketing
(W)****   : compulsory of Human Resource
(W)*****: compulsory of Entrepreneurship
(P)**   : electives of Finance
(P)***   : electives of marketing
(P)****   : electives of Human Resource
(P)*****   : compulsory of Entrepreneurship

Table 24: Curriculum of Study Programme: Bachelor of Accounting (BAcc)

1. Semester	Course Name	ECTS
	Civic education English Language education Administrative management Fundamentals of economics Introduction to management Introduction to accounting Introduction to business Business Mathematics Bank and non-bank financial institution	
	Total ECTS:	35.6
2. Semester	Religion education People's economics Taxation Business communication Accounting computer Microeconomics Small medium enterprises and cooperation Management Intermediate accounting I	
	Total ECTS:	35.6
3. Semester	Science and technology literacy Accounting for small medium enterprises and cooperation Cost accounting Tax accounting Business law Accounting for banking Intermediate accounting II Financial management I Accounting information system Macroeconomics	
	Total ECTS :	38.8
4. Semester	Digital transformation Statistics Advanced accounting I Auditing I	

	Management accounting Business feasibility study Financial management II Professional and business ethics Business Budgeting		
		Total ECTS:	37.2
5. Semester	Auditing II Technology and information system Management control system Portfolio theory and investment analysis Advanced accounting II Research methodology accounting Public sector accounting		
		Total ECTS:	37.2
6. Semester	Accounting theory Accounting seminar Financial reporting analysis Sharia accounting Database management system System design and analysis Internal auditing Behavioral accounting Data analytics Risk management		
		Total ECTS:	12.94
7. Semester	Fieldwork Internship Thesis		
		Total ECTS:	32.36
8. Semester	Audit practice Accounting practice Sharia accounting Database management system System design and analysis Internal auditing Behavioral accounting Data analytics Risk management		
		Total ECTS:	33.98

The curricular structure and the contents of the Bachelor programmes shall enable the students to achieve the intended Programme Learning Outcomes and prepare them for a wide range of business positions as well as respective positions in the educational sector. Furthermore, the programmes aim to deliver young professionals that are competent to make a successful start in the professional field. They also acquire generic and transferable competencies like team work, leadership, planning and organising, critical thinking, problem solving, communication skills and cultural awareness and adaptability.

The internships and the community work are a part of this track. The focus of the placement is on the development of generic competencies / transferable skills and the student's learning process.

Particularly in the three educational programmes BOAEd, BEEd and BAccEd, great emphasis is placed on the teaching of didactic skills and their application.

To prepare students to become professionals in the global workplace English language classes are an integrated part of the curricula.

The programmes BMg, BEEd and BOAEd offer students the possibility to choose electives to develop a moderate specialisation. These profiles allow the students to focus on areas of study more suited to their interests and goals.

Rationale for degree and programme name

The degree and name of the study programmes at the Faculty of Economics are based on the curriculum content and programme objectives. The background of the degree and the programmes' names is as follows.

The name of the study programme and degree refers to level 6 Indonesian National Qualification Frameworks (INQF) which covers competences in applying, studying, creating designs, and utilizing science and technology to solve problems[9]. These competences are illustrated in the Program Learning Outcomes (PLO). Meanwhile, the awarding of the academic title of bachelor degree is based on the regarding Academic Titles in Higher Education[10]. The following is the list of study programme names, decrees of study programme establishment, and academic titles.

Table 25: Decrees of study programme establishment and academic titles

Study Programme	Decrees of study programme establishment	Academic Title
Pendidikan Ekonomi (Bachelor of Economic Education, BEEd)	Minister of Education of Indonesia Decree No 3204/D/2/2002 dated Oct 23, 2002	*Sarjana Pendidikan, S.Pd.* (Bachelor of Education)
Pendidikan Akuntansi (Bachelor of Accounting Education, BAccEd)		
Pendidikan Administrasi Perkantoran (Bachelor of Office Administration Education, BOAEd)		
Manajemen (Bachelor of Management, BMg)	Higher Education Decree number 202/DIKTI/Kep/1999 dated May 6, 1999	*Sarjana Ekonomi, S.E.* (Bachelor of Economics)
Akuntansi (Bachelor of Accounting, BAcc)	Higher Education Decree No. 2018/D/T/2004	

Integration of theory and practice

UNY implemented the integration of theory and practice in the curricula of the five study programmes. The study programmes determine the weight of theory and practice in a balanced way to achieve the PLO of study programmes. The courses might be theoretical and/or practical in

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[9] The names of the study programme are based on the Decree of the Minister of Research, Technology and Higher Education of the Republic of Indonesia No. 257/M/KPT/2017.
[10] Decree of the Minister of Research, Technology and Higher Education of the Republic of Indonesia No. 154/2014

nature. In addition, there are also courses that require students to have field activities in industries or schools. Several efforts are made to link theoretical and practical knowledge in the programmes:

- Assigning students to complete tasks and end-of-semester projects,
- Providing opportunities for students to apply theories in real situations through case studies,
- Giving learning experiences for students in industry and society through internship courses,
- Facilitating students to do Community Service (*Kuliah Kerja Nyata, KKN*),
- Projects in Social Entrepreneurship developed by students,
- Business Mentoring courses,
- Conducting guest lectures programmes by inviting practitioners from industries and teaching staffs from universities overseas,
- Offering internship opportunities to teaching staff,
- Preparing guidelines for practicum courses.

Table 26: Examples of the integration of theory and practice courses

Study Programme	Examples of the integration of theory and practice courses
BEEd	UMKM (Micro Small and Medium Enterprises) and Cooperative Practicum
	Educational Practice
	Economic Learning Strategy
BAccEd	Accounting Information System
	Ethics for Teaching Profession
	Introduction to Accounting
BOAEd	Office Administration Learning Strategy
	Laboratory Management
	Computer Application
BMg	Marketing management
	Human resource management
	Financial management
BAcc	Accounting for Banking
	Business Communication
	Administrative Management

Interdisciplinary thinking

The five study programmes prepare students to have interdisciplinary thinking skills so that they are qualified for jobs that require interdisciplinary knowledge through the following activities:

- The curriculum allows students to take 20 credits of courses outside the study programme either on or off campus to support the creation of an interdisciplinary thought process and problem solving. This strategy allows students to develop their creativity, capacity, personality, and their ability to solve real world problems.

- The Faculty of Economics annually runs student development programmes including training on soft skills, research skills, entrepreneurship, journalism, and leadership. By participating in these programmes, students are encouraged to collaborate with other

students from other departments from the same faculty or even from different faculties in UNY.

- Each study programme provides courses that support interdisciplinary thinking skills such as internship programmes at schools (for Education Study Programmes) and at industries/companies (for Non-Education Study Programmes) in which students are required to take community engagement activities.

- At the end of their study, students write an undergraduate thesis where they are also required to solve problems using interdisciplinary thinking skills.

Table 27: Courses that encourage interdisciplinary thinking skills

Study Programme	Courses that encourage interdisciplinary thinking skills	Description
BEEd	Introduction to Accounting	Equipping students with interdisciplinary thinking skills that combine the fields of accounting, finance, management, cooperatives, and Islamic economics. Islamic economics is needed because the sharia economy-based industry is growing rapidly, and the majority of Indonesia's population is Muslim, thus providing many job opportunities in the sector.
	Administrative Management	
	Small and Medium Enterprises & Cooperative Accounting	
	Introduction to Management	
	Financial Accounting	
	Islamic Economics	
	Fiqh dan Muamalah	
	Islamic Financial Institutions	
BAccEd	Basic Economics	Equipping students with interdisciplinary thinking skills in the fields of economics, management, health, safety, and the environment, English, statistics.
	Economic Democracy	
	Administrative Management	
	Introduction to Management	
	Health, Safety and Environment	
	English II (Classroom English)	
	Statistics	
BOAEd	Financial Literacy Education	Equipping students with interdisciplinary thinking skills in the fields of financial literacy, accounting, management, digital economy, quantitative methods.
	Small and Medium Enterprises & Cooperative Accounting	
	Digital Economy Learning	
	Management Science	
	Quantitative Method of Decision Making	
BMg	Creativity, Innovation and Entrepreneurship	Equipping students with interdisciplinary thinking skills in creativity, innovation, entrepreneurship, English, accounting, economics, administration.
	Business English	
	Introduction to Accounting	
	Basic Economics	
	Administrative Management	
BAcc	Administrative Management	Equipping students with interdisciplinary thinking skills in management, economics, small and medium enterprises & cooperative manage-ment, scientific and technological literacy, digital transformation, and statistics.
	Basic Economics	
	Introduction to Management	
	Economic Democracy	
	Microeconomics 1	
	Small and Medium Enterprises & Cooperative Management	

Study Programme	Courses that encourage interdisciplinary thinking skills	Description
	Science and Technology Literacy	
	Macroeconomics 1	
	Digital Transformation	
	Statistics	

Ethical aspects

Ethical aspects are specified for students[11] and for lecturers[12]. UNY applies regulations against plagiarism by following the national regulation[13]. Meanwhile, the study programmes have also compiled an anti-plagiarism guidebook. Sanction levels imposed to students who violate these rules are oral warnings, written warnings, postponement of students rights, cancellation of course grades, and cancellation of diplomas if students have graduated from a study programme. At the faculty level, student code of conduct and ethics is regulated in the Dean's Decree[14].

In addition, in order to convey the ethical aspects, a soft skill development programme is held for new students. Aspects that are trained include decision-making, ethical conduct, character development based on local culture, leadership, creativity, and critical thinking.

Aspects of academic ethics are also stated in the UNY academic regulation. Moreover, the study programmes offer courses that integrate ethical aspects, such as courses in Professional Ethics and Ethics for Teaching Profession. Apart from being given as a stand-alone course, ethical values are also instilled in each course by the lecturers.

Methods and scientific practice

The study programmes have made efforts to improve the methodological competence and ability of students to do scientific work. The methodological competence and scientific practice are achieved through:

- Involving students in research activities and community service programmes. In accordance with the guidelines published by the Institute for Research and Community Service, every activity, both research and service, must involve at least two students.

- Teaching students research skills through quantitative and qualitative research methodology, statistics, data analyses, and scientific academic writing courses.

- Involving students in scientific competitions and seminars both at national and international level which provide opportunities for students to solve problems using scientific methods.

- Undergraduate thesis writing is a final semester course that must be taken and passed by students in which students are required to apply research methodology relevant to their field.

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[11] UNY Rector's Regulation No. 03/2009
[12] UNY Rector's Regulation No. 05/2015
[13] Regulation of the Minister of National Education Number 17/2010
[14] Dean's Decree of FE UNY No. B/768/UN34.18/KM/2020

<u>Examination and final thesis</u>

Evaluation of learning outcomes is designed to assess and measure the results of knowledge transfer activities in each subject. The learning outcomes of each course are prepared by lecturers based on the Program Learning Outcome (PLO) of the study programme stated in the study programme Curriculum Handbook. Furthermore, based on the established LO, the lecturer in charge of the course designs the learning and evaluation methods that will be used.

The Study Programme Validation team carries out the validation process. It assesses whether exam questions have measured the Learning Outcomes of the courses based on the Syllabus. Then, after the exam questions are validated, the Head of the Study Programme will give approval for the questions to be used in the exam.

Evaluation techniques vary which include (1) tests, such as essays and quizzes, and (2) non-tests, such as presentations, individual and group assignments. Types of exams include:

- For theoretical courses, the exams consist of Mid-Semester Exam that is held in the middle of the semester to evaluate student comprehension during the early to mid-semester. This aims to improve the quality of teaching and learning process for the next half semester. Final Semester Exams are held at the end of the semester to evaluate the achievement of learning outcomes.

- The practical course exams are conducted in the form of performance tests, portfolios, and final projects.

- Field course exams take place in the form of performance tests conducted either in industries or schools. For the field course done in industries the assessment is done by supervisors, while the field course done in schools the assessment is done by teacher supervisors. UNY also assigns lecturers to supervise the students in the field. They are also required to assess the students' reports.

Undergraduate thesis: Students write the thesis following the guidelines published by UNY and the faculty. The evaluation of the thesis covers two aspects: thesis report and Thesis Defense Examination.

Each course learning evaluation is stated in the syllabus given to students at the first meeting of each semester. In this stage, students are given chances to give comments and suggestions regarding all aspects of the syllabus including the assessment. Hence, students know what is expected from them and they can prepare for the exam in advance.

Appraisal:

The curricula of the Bachelor and Master programme with its respective majors are adequately reflected in the composition of the courses. The contents of the courses are well in line with comparable international programmes of other countries. There is a balanced set of mandatory courses and electives. Students are enabled to acquire additional competences and skills.

The curricula of the programmes and the respective contents are well balanced. There is a moderate, but adequate, opportunity for specialisations in most programmes except the BAccEd.

The degree and programme names correspond to the contents of the curricula and the programmes' objectives. General titles were chosen that correspond to a broadly designed education.

Theoretical questions are, where possible, explained by means of practical examples. There is evidence of a high variety of activities to link theoretical education to practical experience. There is evidence that the programmes qualify for interdisciplinary thinking.

Ethical implications are appropriately communicated. There are courses in the three educational programmes (BAccEd, BOAEd, BEEd) with regard to ethics in education. There are no specific courses in ethics in the Bachelor of Management and the Bachelor of Accounting, but during the meeting the panel learned that ethical issues are explicitly integrated into some of the courses as Human Resources and Marketing.

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

Students acquire methodological competences and are enabled to do scientific work on the required level. A final thesis is mandatory in all five programmes and is evaluated based on previously published and coherently applied criteria, rules, and procedures.

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

3.2 Structure

Modular structure of the study programmes

According to the National Standard of Higher Education in Indonesia, students need to take 8 semesters or 4 years with a minimum of 144 sks credits to graduate from bachelor degree programme. UNY determines the range of total credits for its bachelor study programmes from 144 to 156 sks credits. One credit of theoretical course equals 170 minutes consisting of 50 (fifty) minutes of face-to-face lectures, 60 (sixty) minutes of structured assignments, and 60 (sixty)

minutes of independent study. For practical courses, one credit equals 100 (a hundred) minutes of face-to-face lectures and 70 (seventy) minutes of independent study.

According to the European Credit Transfer and Accumulation System (ECTS), the total credit is about 233 – 252 (1 ECTS equals to 28 hours/semester). As each study programme has a different curriculum structure, the number of modules for each study programme varies. The modular structure of each study programme is presented below.

Table 28: BEEd

Projected study time	8 Semesters
Number of Credit Points (CP)	146 sks credits (236 ECTS credits)
Workload per national CP	170 minutes/week
Number of modules	7 Course groups
Time required for processing the final thesis and awarded CP	6 months
Number of contact hours	6,619 hours for 8 semesters

Table 29: BAccEd

Projected study time	8 semesters
Number of Credit Points (CP)	148 sks credits (239 ECTS credits)
Workload per national CP	170 minutes/week
Number of modules	7 Course groups
Time required for processing the final thesis and awarded CP	6 months
Number of contact hours	6,709 hours for 8 semesters

Table 30: BOAEd

Projected study time	8 semesters
Number of Credit Points (CP)	148 national credits (239 ECTS credits)
Workload per national CP	170 minutes
Number of modules	7 Course groups
Time required for processing the final thesis and awarded CP	6 months
Number of contact hours	6,709 hours for 8 semesters

Table 31: BMg

Projected study time	8 semesters
Number of Credit Points (CP)	152 credits (246 ECTS credits)
Workload per national CP	170 minutes every week
Number of modules	6 Course groups
Time required for processing the final thesis and awarded CP	6 months
Number of contact hours	6,890 hours for 8 semesters

Table 32: BAcc

Projected study time	8 semesters
Number of Credit Points (CP)	146 credits (236 ECTS credits)
Workload per national CP	170 minutes every week
Number of modules	5 Course groups
Time required for processing the final thesis and awarded CP	6 months
Number of contact hours	6,619 hours for 8 semesters

Study and exam regulations

Studies and examinations regulated in all study programmes in UNY refer to the Rector's Regulation[15]. It contains several guidelines regarding the curriculum structure, implementation and schedule, completion of studies, leave of absence, evaluation of study success, study programme transfer, graduation requirement, academic administration, past learning recognition, and academic sanctions. There are ten verses regarding implementation and schedule of lectures for a semester under lecture regulations stated in Academic Regulations. E-learning/blended learning, and synchronous/asynchronous learning may be conducted in lectures. In each semester, the lectures are evaluated in the fourth, tenth, and sixteenth weeks to ensure the appropriate number of face-to-face meetings. To support e-learning practice, UNY provides BeSmart as a platform.

The regulations regarding the exam consist of five sections, including (a) Evaluation of Learning Progress, (b) Completion of Lecture Assignments, (c) Assessment Method and Final Grades Determination, (d) Grade Point Average and Workload, and (e) Remedial Programmes. Final

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[15] Rector's Regulation No. 1/2019 of UNY Academic Regulations

Semester Examination is coordinated and scheduled by the faculty. Students are allowed to take the exam if their attendance meets 75 % out of 16 meetings. Before the exam, the questions of the tests are validated by the study programme coordinator or other colleague with the same expertise. Thesis defense is carried out separately based on a schedule agreed by both the examiners and students. A decree is then issued by the deans to regulate the implementation. During the pandemic, lectures, examinations, and thesis defense are carried out online.

UNY facilitates students to improve their competences by providing opportunities to study in other study programmes either at the same or different universities through the "Freedom to Learn Independent Campus programme". The programme offers some unique activities, for example student exchanges, internships for 1-2 semesters, teaching assistance in education units, research, humanitarian projects, entrepreneurial activities, interdisci-plinary/scientific independent studies/projects, as well as theme-based community service. The five study programmes adjust the policies of the Ministry of Education and Culture by arranging the curriculum to allow students to participate in the programmes offered.

In terms of assessment, articles 21, 22, and 23 of UNY's Academic Regulations of 2019 regulate the procedure to assess and determine final grades. This regulation serves as the basis for study programmes and lecturers to assess the courses that they teach. The final grades are converted into letters A, A-, B+, B, B-, C+, C, D, and E, in which the standards and weights are set as follows.

Table 33: Grade conversion scheme

Score Range	Grade Letter	Weight
86 – 100	A	4.00
81 – 85	A-	3.67
76 – 80	B+	3.33
71 – 75	B	3.00
66 – 70	B-	2.67
61 – 65	C+	2.33
56 – 60	C	2.00
41 – 55	D	1.00
0 – 40	E	0.00

To complete their studies, students need to meet the requirements for completing studies based on academic regulations chapter V articles 10, 11 and 12, namely

- Undergraduate students are required to develop a final project in the form of an Undergraduate Thesis and Non-Thesis Final Project.
- Undergraduate students can take the Final Project course if they have taken and passed at least 110 credits with a GPA of at least 2.75.
- The final project is assessed by a board of examiners based on the following table.
- Students are officially graduated after the dean's graduation decree is issued.

Table 34: Assessment rubric of final project

NO	Assessment rubric of final project	Score Range	Score
A.	Final Project Report (60%)		
1	Introduction	1 – 15	
2	Theoretical Study	1 – 15	
3	Discussion Method	1 – 15	
4	Discussion Result	1 – 20	
B.	Presentation (40%)		
1	Idea Delivery	1 – 10	
2	Accuracy / Relevance of Answers to Questions	1 – 15	
3	Material Mastery	1 – 10	

Feasibility of study workload

The undergraduate programme students should complete a total of 146 to 156 credits or 236-252 ECTS (1 ECTS = 28 hour per semester) to graduate. The credits are distributed in 8 semesters, so the students need to take from 20 to 23 credits in each semester. This distribution is arranged accordingly for students to get an appropriate and manageable study workload to be able to graduate in time. Moreover, the mid and final semester exams are scheduled in such a way that they take place in an efficient way.

The total credits offered to the students in one semester are based on their GPA of the previous semester and the criteria presented in the table. Academic supervisors assist students in planning the study workload for each semester. The students' academic records, GPA, and the courses offered are documented in SIAKAD (UNYs' Academic System Information).

Table 35: Provisions of maximum study workload based on the range of GPA

GPA	Maximum study load
>3.00	24
2.5 – 3.00	22
2.00 – 2.49	20
< 2.00	18

Students' workload for every course is monitored and evaluated at the end of every semester. This monitoring and evaluation system is transparent and available online.

Equality of opportunity

UNY ensures gender equality and non-discriminative environment, as stated in the Rector's Regulation on academic guidelines and new student admissions; from the admissions process to

the provision of non-discrimination educational services. UNY does not discriminate among lecturers, students and staff regarding their ethnicity, religion, race, gender, or disability. UNY has a Disability Service Study Centre, established in 2017, which functions to implement academic support programmes related to disability services. Support for prospective students with disabilities is available since the entrance selection process. For example, prospective students with visual impairments are supported by assistants who read the questions. There is also an extension of the time allotted for the particular students in the entrance selection exam. They are also facilitated with a special room and assisted according to their needs. Students with disabilities receive physical accessibility support during the lecturing process in utilising digital libraries, classrooms, and meeting rooms in multi-storey buildings. All of the digital teaching materials have also been designed in a special format so that they are easily accessible and used for learning for students with special needs.

Appraisal:

The programme structures support the smooth implementation of the curricula and help students to reach the defined learning outcomes. The programmes consist of courses and assign Credit-Points (CP) per course on the basis of the necessary student workload. Practical components are designed and integrated in such a way that credits can be acquired. The course descriptions provide detailed descriptions of intended learning outcomes and the information defined in the ECTS Users' Guide.

There are legally binding study and exam regulations which contain all necessary rules and procedures and take into account, where applicable, national requirements. There is evidence of documentation in the study and exam regulations of the recognition of degrees and periods of study at other HEIs.

The feasibility of the study programmes' workload is ensured by a suitable curriculum design, by a plausible calculation of workload, by an adequate number and frequency of examinations, by appropriate support services as well as academic and general student counselling. When reviewing the workload, the University also takes into account evaluation findings, including student feedback and the programme's success rate. During the assessment conference, students and graduates mentioned that they get along very well with the workload and find time for extracurricular activities, student jobs or activities in student organisations. Nevertheless, the panel acknowledges that this may not necessarily also apply for the average student.

The HEI ensures gender equality and non-discrimination. During the meeting the panel formed the impression that students with special needs get informal help and assistance, if necessary. Binding regulations about affirmative actions concerning time and formal standards/requirements (e.g. extension of deadlines) throughout the programme and examinations for students with disabilities exist.

The panel also gained the impression that the number and form of the assessments appear to be compatible with the stated workload. The adequate graduation rate also suggests that the workload was set appropriately. The support services are rated as very good.

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

3.3   Didactical concept

The University aims to implement a student-centred approach. The implementation is in accordance with the national policy stated in the national regulation[16]. This regulation was integrated into the 2020-2025 UNY Strategic Plan. The learning processes of all study programmes are carried out according to the latest established curriculum. The strategies, models, methods, and media applied are also based on the existing curriculum as outlined in the module handbook. Below is the description of strategies, models, methods, and learning media used in each study programme.

Table 36: Description of learning aspects in BEEd

	Description of learning aspects in BEEd
Strategy	The strategies implemented to support learning outcomes in BEEd are expository, case/problem-based learning, and project-based learning.
Model	The learning models used are problem-based learning and project-based learning. The purpose of implementing the two models is to allow students to acquire new knowledge and skills in learning. Through those models, students are expected to be more active in solving complex project problems with real product results.
Method	The learning methods used include lecturing, discussion, presentation
Media	The Rector's Instruction No.1/2020 contains regulation addressing the learning process that should be entirely carried out using online media with the following conditions: 1. Asynchronous learning can be done via Learning Management System, for example Be-Smart, Google Classroom, Schoology, email or social media, and YouTube 2. Virtual synchronous learning is carried out in Google Meet, Zoom meetings, or YouTube. In the Be-Smart application, students can access lecture materials, presentations from lecturers, assignments, discussions, as well as formative and summative exams.

Table 37: Description of learning aspects in BAccEd

Learning Aspects	Description of learning aspects in BAccEd
Strategy	Active learning strategies, group learning, individual learning, and distance learning.
Model	The learning models used are case-based, project-based, and problem-based learning to exercise students in problem solving and improving HOTS. During the pandemic, developing innovative online learning models is vital to encourage and motivate students to attend lectures.
Method	The learning methods used include discussion, practice, lecture, and presentation.

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[16] Regulation of the Minister of Education and Culture No. 3/2020 article 11 paragraph 1

Learning Aspects	Description of learning aspects in BAccEd
Media	During this pandemic, distance learning activities use the Be-Smart LMS. Students are actively involved in online lectures. In the LMS, students can access lecture materials, presentation materials from lecturers, assignments, and discussions. In addition, the study sources used must be relevant with learning outcomes.

Table 38: Description of learning aspects in BOAEd

Learning Aspects	Description of learning aspects in BOAEd
Strategy	The approach in learning strategy used is student-centred to build critical thinking, solve problems, and train HOTS thinking. The learning strategies used are inquiry, cooperative, and problem-based learning strategies.
Model	The learning model used is in the form of problem-based learning and project-based learning. The learning model used can train students in problem solving and improve HOTS. During the pandemic, developing innovative online learning models to encourage and motivate students to attend lectures.
Method	Theoretical courses use discussion methods, problem-based learning, and peer teaching. Practical courses use project-based learning, experiential learning, and peer teaching methods, while field courses use experiential learning methods. Even the methods may vary, the focus of these methods is student-centred learning (SCL).
Media	1. Learning management media: Google Classroom and LMS Be-Smart. 2. Teleconference media: Zoom Meeting and Google Meet 3. Material delivery media: YouTube and PowerPoint 4. Practical media: Rapid Typing, Canva, ERISE, Trello, and CorelDraw. 5. Learning assessment media: Kahoot, quizzes, and google form

Table 39: Description of learning aspects in BMg

| Learning Aspects	Description of learning aspects in BMg
Strategy	Blended learning and combination of individual and group learning
Model	Learning is conducted through project-based learning, learning by research, and blended learning models. The learning model implemented in this study programme improves student critical thinking, inquiry, and creativity.
Method	The learning methods implemented are discussions, presentation, exercises, and case studies. The nature of the activities proposed is (1) Interactive, (2) Holistic, (3) Integrative, (4) Scientific, (5) Contextual, (6) Thematic, (7) Effective, (8) Collaborative, and (9) student-centred. These characteristics are in line with the national standard of learning process.
Media	Online lectures are carried out using the **Besmart** website. This page can be accessed by students who take credits of the course. Through Besmart, lecturers can upload modules, teaching materials, lecture materials, presentation power points, learning videos, quizzes, independent assignments, case studies, and project assignments. In addition, distance learning (online) also uses Zoom application. UNY provides premium Zoom accounts for all lectures, administrative staff, and students.

Table 40: Description of learning aspects in BAcc

Learning Aspects	Description of learning aspects in BAcc
Strategy	Learning strategies used are group learning, individual learning, and distance learning as well as active learning
Model	The learning model used is in the form of problem-based learning. During the pandemic, developing innovative online learning models is conducted to encourage and motivate students to attend lectures. The learning model used can exercise students' ability in problem solving and improve HOTS.
Method	The learning methods used are discussion, exercises, lectures, case studies, and project based
Media	BAcc combines online and offline learning by using Be-Smart as a learning management system which provides opportunities for lecturers and students to interact synchronously and asynchronously. Other media that are used are Google Classroom, Zoom, and email to support students' active learning.

The University owns an e-learning system, BeSmart, which supports distance learning. During this pandemic, the University has already prepared for the situation that requires students and lecturers to fully use the e-learning system.

Lecturers at the Faculty of Economics are given the freedom to choose the platform used during the learning process. They may use a combination of learning platforms, for example BeSmart and Zoom meetings or Google meet if virtual face-to-face meetings are needed. BeSmart provides facilities for lecturers to upload and organize lecture materials as well as independent and group assignments. Students can study learning materials asynchronously before the lecturers teach them in classical meetings. The platforms used in learning are selected based on students' conditions and needs.

The University has also provided premium accounts for all students and lecturers to access Zoom Meetings. This is very meaningful for the lecturers because it can facilitate the learning process in virtual classrooms. In addition, for students this can be a supportive facility to conduct group discussions. BeSmart and video meeting applications support the implementation of distance learning. The applications used by lecturers and students during distance learning are presented in the chart below.
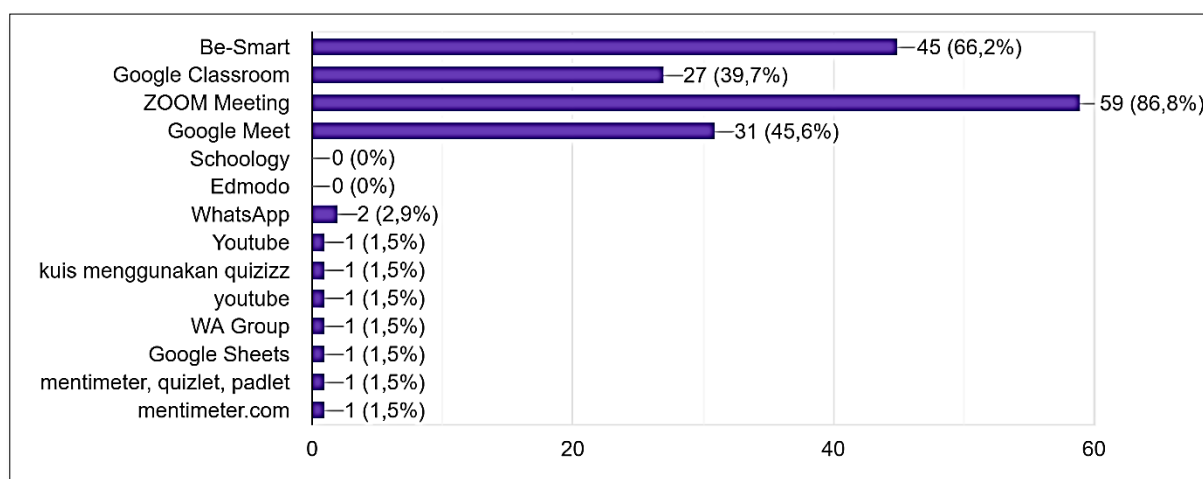
Course materials

Course materials developed by lecturers in the five study programmes have been adjusted to programme learning outcomes (PLO) that have been determined in the curriculum. Course materials prepared by each lecturer is supposed to encourage students to study independently since they are presented digitally in the form of learning modules, Power Point slides, worksheets, and quizzes, which can be accessed through BeSmart. In addition, the enrichment materials and assignments can be easily accessed by students through Be-Smart.

Course materials are updated according to the purpose of the lecture and designed to be attractive. The reference sources used are relevant studies including books, journal articles, news, modules, and others. In addition to being served with presentation materials, students are also encouraged to discuss the material by providing study cases. Furthermore, students are also given independent or group assignments to further strengthen students' knowledge and skills.

The course materials are also designed so that the students can learn different problem-solving approaches from various scientific perspectives. For example, one of the courses that applies a problem-solving approach and provides independent assignments is the Financial Literacy Course in the BAccEd. Students are asked to analyse household finances and provide investment planning recommendations for families on this course. The analysis and investment recommendations are presented in the form of a report.

Guest lecturers

The directors of the study programmes regularly invite experts and practitioners in their fields (work experience, knowledge, and skills) both from domestic and overseas. These activities conducted to improve the students' competence are in the following table.

Visiting Professors/Guest lecturers are invited and contribute to the students' qualification process through their special experiences, either from professional practice or scientific work, such as culture and politics. The visiting professors came from various universities in several countries such as Malaysia, India, Taiwan, and Australia. The fields of expertise and special experience of visiting professors also vary, namely experts in institutional finance, researchers, entrepreneurs, and accountants. The fields of knowledge and expertise possessed by visiting professors provide valuable international benefits and experience. Students can gain scientific discourse and different perspectives from the visiting professor's country.

Practitioners are invited to give lectures to share their knowledge and skills in the field. The practitioner should have been working in a company/organisation for more than five years and have expertise in a particular field. As they have various occupations in the business and industrial fields, their experiences enhance students' opportunities of employment due to insights into the professions. The practitioners provide a detailed description of the actual work and the skills needed relating to the course, as well as tips and tricks to solve real work problems. The invited practitioners are experts at banking, event management, organisation, business communication, English, excellent service, leadership, business correspondence, digital transformation, innovation, creativity, and entrepreneurship. The practitioners may teach one or two meetings in accordance with the agreement with the lecturers. The meeting may take 50 minutes or more

according to the credits of the course (1 credit equals to 50 minutes of face-to-face lectures). The list of invited visiting professors and practitioners in the Faculty of Economics is shown in the following tables.

Table 41: The list of guest lecturers in the BEEd programme

No	Institution	Course Title	Period	Linkage to Graduate Profile	Description
1	Malaysian Islamic Science University	Financial institutions	Odd semester of 2020	Financial Institution Manager	Visiting Professor (VP In)
2	VIT Business School India	Financial institutions	Odd semester of 2020	Financial Institution Manager	Visiting Professor (VP In)
3	Malaysian Islamic Science University	Financial institutions	Odd semester of 2021	Researcher	Visiting Professor (VP In)
4	Kota Kinabalu Indonesian School	Entrepreneurship Practicum	Odd semester of 2021	Entrepreneur	PPM Overseas

Table 42: The list of guest lecturers in the BAccEd programme

No	Agency	Course Title	Period	Linkage to Graduate Profile	Description
1	Faculty of Accountancy Universiti Teknologi Mara Shah Alam Malaysia	Public Sector Accounting	Odd semester of 2019	Researcher	Visiting Professor (VP In)
2	School of Social Sciences and Humanities, BS Abdur Rahman Institute of Science and Technology (DEEMED University)	Cost Accounting	Odd semester 2020	Researcher	Visiting Professor (VP In)
3	Faculty of Art, Computing, and Creative Industry, Sultan Idris Education University	Ethics in Teaching Profession	Odd semester of 2020	Researcher	Visiting Professor (VP In)
4	University of South Australia	Intermediate Accounting II	Odd semester of 2021	Researcher	Visiting Professor (VP In)

Table 43: The list of guest lecturers in the BOAEd programme

No	Agency	Course Title	Period	Linkage to Graduate Profile	Description
1	Mara University of Technology, Shah Alam, Malaysia	Organization	2020/2021	Providing international experience	Course are held online via zoom
2	Mara University of Technology, Shah Alam, Malaysia	Organization	2021/2022	Providing international experience	Course are held online via zoom
3	Mara University of Technology, Shah Alam, Malaysia	Financial management	2021/2022	Providing international experience	Course are held online via zoom
4	Grand Kengen Hotel Urip Sumoharjo-Yogyakarta; Sales & marketing manager	Excellent service	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom
5	Naturatama marcomm company: owner	Business communication	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom
6	PT. Kastara Aruna Delapan (Home 88): owner	Creativity, Innovation, and Entrepreneurship	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom
7	PT. Buma Cipta Rasa Otamah: owner	Leadership	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom
8	EEC English Club Semarang: Coordinator	English conversation	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom
9	CV. Surya Kusuma Eksplorindo: Owner	Event Management	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom
10	PT. Citra Prestasi Gemilang: Owner	Public relations	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom
11	Ikatan Sekretaris Jogjakarta Pengurus	Business Correspondence	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom

No	Agency	Course Title	Period	Linkage to Graduate Profile	Description
12	Leiden Coffee & Work: Owner	Creativity, Innovation and Entrepreneurship	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom
13	Telkom Telstra-Jakarta: Direktur	Digital Transformation	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom
14	Bumi Lingkar Nusa-Semarang: Owner	Quantitative Research Methodology	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom
15	Telkom Telstra-Jakarta : Direktur	Office Technology	2021/2022	Provide practical experience in the business world and industry for students	Course are held online via zoom

Table 44: The list of guest lecturers in the BMg programme

No	Agency	Course Title	Period	Linkage to Graduate Profile	Description
1	VIT Business School, VIT University, India	Introduction to Management	Odd semester of 2020	Entrepreneur	Visiting Professor (VP In)
2	Kongu Engineering College, India	Consumer behaviour	Odd semester of 2020	Researcher	Visiting Professor (VP In)
3	School of Management Universiti Sains Malaysia	International Human Resource Management	Odd semester of 2021	Researcher	Visiting Professor (VP In)
4	Chaoyang University of Technology Taiwan	Business Model and System Design	Odd semester of 2021	Researcher	Visiting Professor (VP In)
5	Citilink – Garuda Indonesia Group	Marketing Management	Even semester of 2020	Manager/ Marketing Staff	Practitioners from DUDI
6	PT Bank Syariah Mandiri	Marketing Management	Even semester of 2020	Manager/ Marketing Staff	Practitioners from DUDI

Table 45: The list of guest lecturers in the BAcc programme

No	Agency	Course Title	Period	Linkage to Graduate Profile	Description
1	Canberra University	Cost accounting, management control system	Odd semester of 2019	Accountant	Visiting Professor (VP In)

2	B. S. Abdur Rahman Crescent University	Cost Accounting	Odd semester of 2020	Accountant	Visiting Professor (VP In)
3	Pune University	Research Methods for Accounting	Odd semester of 2020	Researcher, Accountant	Visiting Professor (VP In)
4	Pune University	Research Methods for Accounting	Odd semester of 2021	Researcher, Accountant	Visiting Professor (VP In)
5	B. S. Abdur Rahman Crescent University	Cost Accounting	Odd semester of 2021	Accountant	Visiting Professor (VP In)
6	University Malaya	Management Control System	Odd semester of 2021	Accountant	Visiting Professor (VP In)
7	South Sulawesi Dhuafa Wallet	Business Communication	Even semester of 2020	Accountant	Practitioners from DUDI

The evaluation of guest lecturers (VP/Practitioners) is carried out after they finish teaching by asking students both orally and in writing (filling in questionnaires). The evaluation carried out is general in nature related to the way the guest lecturer teaches regarding the guest lecturer's performance, students' understanding about the materials being taught, and time management of the lectures.

<u>Lecturing tutors</u>

UNY does not systematically employ lecturing tutors in the five study programmes. However, informally, several learning activities in the study programmes require students as lecturing tutors. Even though not many students are involved as lecturing tutors, each study programme still provides opportunities for students to improve their skills. As an example, in BEEd, final year students are involved to help as assistants in the computer laboratory to prepare tools and materials before the internship begins. In addition, students are also involved in assisting the journal editors to do some activities, for example integrating the citation & reference using Mendeley programme. In BAccEd and BAcc, students are assigned as administrative staff in the Tax Brevet Programme to receive participant registration, plan training schedules, and contact tax instructors. For the Tax Volunteer programme, students act as tax volunteers who help taxpayers fill out their annual tax return. Those two programmes belong to the Tax Centre programmes which are parts of the taxation laboratory and Small and Medium Enterprise (UMKM).

Students of BEEd also help journal managers, for instance, Indonesian Journal of Accounting Education/*Jurnal Pendidikan Akuntansi Indonesia* (JPAI), Nominal, and student journals to integrate citation and reference using Mendeley program. In BOAEd, final year students are involved to assist lecturers in carrying out practicum learning in the laboratory to prepare tools and practicum materials, as well as helping other students doing practicum.

Since BMg has several laboratories, namely, computer laboratories, marketing laboratories, human resources laboratories, and audio-visual laboratories, students are involved in assisting the practicum learning. The students are members of the Management Skill Development Centre (MSDC). MSDC manages activities that support the learning process, such as courses and webinars

to improve student skills. Students joining MSDC become the event committee as the marketing collateral team and a technical team.

Appraisal:

The didactical concept of all five study programmes is explicitly described. It seems to be plausible and is oriented towards the programme objectives. It allows for the application of different teaching and learning methods, such as, for instance, case studies or practical projects. The didactic concept appears comprehensive and balanced. It is well documented in guidelines and regulations. The panel gained the impression that students are encouraged to take an active role in creating the learning process.

The accompanying course materials are oriented towards the intended learning outcomes and correspond to the required qualification level. They are up to date and digitally accessible for the students.

There is documented evidence that guest lecturers are frequently invited and contribute to the students' qualification process with their special experience, either from professional practice or scientific work.

In some courses, lecturing tutors support the students in the learning process.

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

3.4 Internationality

International contents and intercultural aspects

UNY strives to become an internationally accepted university in 2025 and developed a vision and mission that lead to the development of policies and programmes that support internationalization. New students at UNY are required to take an English competency test (ProTEFL) to see their initial English proficiency. Students who have not achieved the required minimum score of 425 are required to take English courses at UNY Language Service Unit. Achieving this minimum score is also one of the requirements to graduate.

The University also facilitates the development of foreign language communication competence and intercultural understanding through a special foreign language student organization, SAFEL (Student Activity Forum of Foreign Languages). Intercultural activities, for example, the Global Culture Festival, are also organized by the University every year. Students are facilitated to participate in various international events, for example, English debates, international seminars

and conferences. The University has a Student Mobility scheme implemented by study programmes (student exchange, credit transfer, double degree). In addition, UNY requires the implementation of an English course as a compulsory course for students in the first year.

At the study programme level, internationalization is carried out in some activities by using reference materials based on global sources used by students and lecturers in learning and research activities: International case studies are provided; exercises or materials from international references in order to give insight into how economic and business practices are carried out at the international level. The intention is to not only give students the opportunity to improve foreign language skills, but also develop an understanding of cultural differences, customs, politics and other factors that affect economic and business aspects.

UNY provides maximum access to students to participate and gain experience in international seminar activities, one of which is in international seminars conducted by FE UNY, namely ICEBESS and ACOMC which are held annually. Also, there are cultural exchange activities, one of which is by participating in a cultural week organized by the Southeast Asian Ministers of Education Organization (SEAMEO).

Students also need to prepare learning modules in international language, present materials in international language, learn to conduct dual language discussions and have to develop materials that include cultural aspects, both local and international cultures.

The acquisition of intercultural competencies and skills is one of the programmes' learning objectives. The Faculty of Economics provides integration of international contents into compulsory courses as presented in the tables below.

Table 46: Integration of international contents

Study Programme	Courses	Description Intercultural Explanation
BEEd	Macroeconomics Microeconomics Monetary Economics Public Economy Mathematical Economics Educational Economics	International literacy is used in the economics cluster course as it is related to global issues and challenges to face the industrial revolution 4.0. For instance, in discussing monetary economics, students are asked to understand the economic systems and policies of various countries with different cultural characteristics (liberal, socialist, mixed economic system). In Indonesia, there is an economic democracy system based on the values of Pancasila which influence economic policy making.
BAccEd	Introduction to Accounting Intermediate Financial Accounting Auditing Sociology and Anthropology of Education Research Data Analysis	The course is also enriched with material regarding legal enforcement, law, culture, custom, and politics which affect reporting and auditing in accounting.
BOAEd	Administrative Ethics Business Ethics English Correspondence Marketing Management Business Management English Conversation Leadership HR Management Financial Management Investment Management	These courses are designed to provide the graduates with knowledge and skills to meet the demands of industry 4.0. Students independently build knowledge through realities in the field such as social interaction, collaboration, self-management, performance demands, the targets and their application. For example, in the Administrative Ethics course, students learn about various administrative ethics implemented by various countries that include intercultural and multicultural aspects. The English Correspondence course has an intercultural aspect which discusses the style of writing letters used Indonesia and other countries. The English Conversation course discusses multiculturalism including British and American accents. In addition, to support learning achievements, students also learn investment strategies, styles, and characteristics from various countries.
BMg	Global Marketing Start-up Business Treasury Management Business Management Information System Internet of Things Digital Transformation	In these courses, the learning materials cover both local and global perspectives related to intercultural views from various countries through case studies. In addition, these materials offer insights into Management in terms of digitalizing traditional management processes.
BAcc	Introduction to Accounting Intermediate Financial Accounting Advanced Financial Accounting Management Accounting Cost Accounting Business Law Financial Management 1 Financial Management 2 Accounting Information System	These courses allow students to see how theories related to accounting, financial accounting, auditing and business are applied in businesses in many countries with different cultures. Students also learn how to implement accounting standards in those countries. Research Method is a course that provides opportunities for students to learn how cultural differences can affect accounting reporting. Database Management Systems course provides opportunities for students to improve their skills to develop simple systems used to process and collect business information.

Study Programme	Courses	Description Intercultural Explanation
	Management Information System Management Control System Auditing Business Feasibility Study Macroeconomics Professional and Business Ethics Portfolio and Investment Analysis Research Methods Macroeconomics Database Management System International Accounting Risk Management Accounting Practice Behavioural Accounting Internal Auditing	

Internationality of the student body

UNY uses several ways to increase the number of international students to support the achievement of its vision and mission. The University offers scholarships to international students through the UNY DISS (Distinguished International Student) scholarship scheme. UNY also conducts roadshows and other promotional activities at international events. In the last three years, there have been three foreign students majoring in BAccEd.

To increase the number of foreign students the study programmes carry out promotions that emphasize the uniqueness of the study programmes through internationalization activities either directly or through virtual media. At the same time, the University also makes efforts to meet international quality standards, namely by internationalization of the study programmes, by offering joint research programmes, by participation in international competitions and international seminars/conferences and by inviting international visiting professors.

Internationality of faculty

The international composition of the Faculty of Economics is presented by lecturers from foreign countries and lecturers with international academic and professional experience. The composition promotes the acquisition of international competences and skills to support the process of attaining UNY' visions. The classes given by international lecturers are listed in the following table.

Table 47: Classes given by international lecturers

Study Programme	Year	Course
BEEd	2020	Financial Institution
	2021	Financial Institution
BAccEd	2019	Auditing / Public Sector Accounting

Study Programme	Year	Course
	2019	Management Accounting
	2019	Accounting Education Seminar
	2019	Quantitative research Methodology
	2020	Ethics in Teaching Profession
	2021	Intermediate Accounting II
BOAEd	2019	English for Business
	2019	Introduction to Organization
	2019	Leadership
	2019	Introduction to Organization
	2020	Introduction to Organization
	2020	Business Administration
	2020	Financial Management
	2020	Human Resource Management
	2020	Communication
	2020	Leadership
	2020	Organization
BMg	2020	Consumer Behaviour
	2021	Business model and system design
	2021	MSDM international
	2021	Digital Marketing
	2021	Financial Management, capital market and financial technology
	2021	Business model and system design
	2021	MSDM international
	2021	Digital Marketing
	2021	Financial Management, capital market and financial technology
BAcc	2019	Technology Information System
	2019	Cost Accounting
	2019	Intermediate Accounting II
	2019	Management Control System
	2020	Auditing
	2020	Research method for accounting
	2020	Cost Accounting
	2020	Research Method Accounting
	2020	Management Control System
	2020	Auditing I
	2021	Cost Accounting
	2021	Research Method Accounting
	2021	Management Control System
	2021	Intermediate Accounting II

The following is a list of lecturers with international academic and professional experience.

Table 48: : List of lecturers graduated from universities abroad

Study Programme	University
BEEd	Florida State University (Multicultural Education)
	Michigan State University (MSU), Amerika Serikat
BAccEd	Murdoch University, Australia – Doctoral Degree
	Indiana University, USA - Doctoral Degree, in the process
BMg	
BAcc	(University of Malaya, Malaysia – Doctoral Degree, completed in end of 2021)
	(Lancaster University, UK – Master Degree)
	(Macquarie University, Australia – Master Degree)
	(Asian Institute of Technology, Thailand – Doctoral Degree)
	(Bloomington University, USA – Doctoral Degree, in the process)

Table 49: List of lecturers with International Joint Research experience

Study Programme	Name of Partner and Research Title
BEEd	(Universitas Teknologi Mara) Research Title: Zakat as a tax Deduction: Study of Muslim Perceptions in Indonesia and Malaysia
	(Universiti Sains Islam Malaysia) Research title: Rating Determinants of Islamic Bonds (SUKUK) in Indonesia and Malaysia
BAccEd	(Heriot Watt University, UK) Research Title "Developing augmented reality-based learning media and users' intention to use it for teaching accounting ethics"
	(Sripatum University) Research Title: "Improving student satisfaction and learning outcomes with service quality of online courses: evidence from Thai and Indonesian higher education institutions"
	(Universiti Teknologi MARA Malaysia.) Research title: The Relevance of the Profile of Vocational School (SMK) Graduates with the Future Job Demand"
	(Universiti Teknologi MARA Malaysia) Research title: The Relevance of the Profile of Vocational School (SMK) Graduates with the Future Job Demand"
BOAEd	(Universiti Teknologi MARA Shah Alam). Research Title: Student's Behaviour and Performance In Online Learning: The Role of Social Media YouTube As A Learning Source"
BMg	(Universitas Teknologi Mara).

Study Programme	Name of Partner and Research Title
	Research title: Comparative study of Organizational Reputation Model: the role of Portfolio Strategy on Moral Leadership, Culture Value, Shareholder Demand
	(Universitas Pendidikan Sultan Idris) Research title: Sexual Intentional behaviour among bachelor student: the challenges of students' ethic boundaries
	(Chaoyang University). Research title: Perilaku ambidexterity UKM Kreatif untuk menghadapi arus inovasi distuptif
	(Sunway College, Malaysia) Research title: Motive and barrier of organic food consumption among generation z: comparative study between Indonesia-Malaysia
BAcc	(Pune University, India) Research Title: "Students' self-efficacy: Do perceived information technology competencies and work readiness matter.
	(Pune University, India) Research Title: "Analysis of the effect of financial performances and macroeconomic indicators to financial distress"

Table 50: List of lecturers with international competitions experience

Study programme	Description
BEEd	National council on economic education in America
	National council on economic education in Mexico
BAccEd	Silver Award at International Innovation Arsvot Malaysia 2021
BOAEd	The 1st International Short Video Research Proposal Competition. MARA University of Technology Shah Alam
BMg	
BAcc	Gold Award, Best Visual, Best Presenter at International Innovation Arsvot Malaysia 2021

Table 51: List of lecturers who participate international seminars:

study programme	Description
BEEd	Conference of Asia Law and Economic Association in Thailand
	Kobe Japan International Seminar
BAccEd	The 7th International Conference on Science and Technology, 2021
	International Conference on Ethics of Business, Economics, and Social Science, 2021
	International Conference on Ethics of Business, Economics, and Social Science, 2020 (4 Lecturers from UNY)
	SEAMEO SEA-Teacher-TVET Lecture Series, 2020
	The 4th International Halal Conference: "The Challenge on The Development of Halal Research and Industry in New Normal Era", 2020
	International Conference on Ethics of Business, Economics, and Social Science, 2019
	International Conference on Educational Research and Innovation (7th ICERI), 2019
	Annual Conference of Management Challenges, 2019

study programme	Description
	The 4th International Conference on Teacher Education and Professional Development 2019
BOAEd	ICEBESS and AcoMC 2021 (10 Lecturers from UNY)
	ICEBESS and AcoMC 2020 (9 Lecturers from UNY)
	ICERI 2020
	ICERI 2021(3 Lecturers from UNY)
	International Webinar UNISMA "Research and Internship Collaboration with Malaysia Universities"
	International Seminar: The Role of Research and Community Services in The New Normal Era
	Elsevier's Expert Series Webinar: The Roles of Higher Education in Facing the New Normal: During and After Covid-19
	ICopcose 2021 (6 Lecturers from UNY)
	APAC Reg
	E-Forum: Managing Pandemic Challenges and Opportunities of TVET in the Era of Digitalization in conjunction with 32nd SEAMEO VOCTECH Governing Board Meeting
	ICISPE UNDIP 2021
	ICASTCS UNDIP 2021
	Elsevier's Expert Series Webinar: Research and Societal Impact, Innovation for the future
BMg	International Conference on Engineering, Technology and Innovative Researches UNSOED 2021
	International Conference Of Ethics On Business, Economics, And Social Science: Surviving the Pandemic: Education and Business Strategic Empowerment as A Key Factor in Revitalizing National Economy
	International Conference Of Ethics On Business, Economics, And Social Science: Surviving the Pandemic: Education and Business Strategic Empowerment as A Key Factor in Revitalizing National Economy
BAcc	International Conference on Computing, Engineering, and Design (ICED) 2019
	ICATI 2020
	International Research e-Conference on "Corporate Social Responsibility & Sustainable Development"
	ISTED 2021
	International Innovation Arsvot Malaysia 2021
	ACOMC 2021

International faculty activities are carried out based on the Rector's Regulation[17]. The cooperation carried out by UNY includes the academic and non-academic areas. Below are the measures taken to promote the internationality of the faculty.

1. Improving the quality of academic activities with an international perspective, including improvement of implementation guidelines and Terms of Reference or work guides for internationalization of study programmes, incentives for internationalization of study programmes, provision of guest lecturers (visiting scholars) for majors/study programmes, assistance in organising visiting programmes professors, incentives for writing English

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[17] Rector's Regulation No. 12/2021 of Guidelines for Cooperation of Universitas Negeri Yogyakarta

textbooks, empowering SALC (self-access learning centre) to support a culture of independent learning, academic discussions using English for lecturers in each study programme, as well as preparation for international accreditation.

2. Improving the quality of human resources, including short courses of lecturers and education staff abroad, preparation of lecturers to take part in overseas scholarships/pre departure training, increasing competence with an international perspective for lecturers, heads of study programmes, and outstanding administrative staff.

3. Establishing cooperation with foreign partners, including pioneering faculty cooperation with foreign universities, exhibitions and promotions in international forums, signing of memoranda of understanding and letters of cooperation agreement with foreign partners, Implementing Arrangement with overseas partners, profiles of English-language faculty, and development of English-language websites.

4. Supporting the development of research and international scientific activities, including joint research programmes, international competitions, participation in international seminars/conferences, incentives for students participating in international competitions/conferences/titles.

5. Managing foreign student admission and activities including training of tutors for international students and improvement of the quality of bridging course teaching materials.

6. Inviting teaching teams that involve lecturers from foreign universities to present theories and practices and assigning UNY lecturers to conduct lectures in other universities.

7. Providing a laboratory to improve students' and lecturers' English skills through Fun Learning English Clinic activities.

<u>Foreign language contents</u>

English content is integrated in curriculum in English I (TOEFL) and English II (Classroom English) courses. English I is a course that provides TOEFL materials. Meanwhile, English II facilitates students to use more English in learning activities, for example in presentation. All students in the Faculty of Economics are required to take both courses.

Some lectures and course materials are in English. Learning tools including lesson plans, teaching materials/modules, books/journal articles/foreign language references are provided by the lecturers. Learning media and materials, such as PowerPoint materials, video tutorials, augmented reality, virtual reality are also provided by the lecturers in English. A list of courses taught in English in the current semester is shown below.

Table 52: List of courses taught in English

BOAEd	Introduction to Organization Ethics of Administration Introduction to Management Human Resource Management Organizational behavior Strategic Management Introduction to Business
BEEd	Economic Basics Mathematics Economics 1 Management Introduction Education Management Financial Management Macroeconomics 2 Public Economics Financial institutions Econometrics Program Evaluation
BAccEd	Introduction to Accounting Accounting Learning Strategy Accounting Learning Assessment Ethics on Teaching Profession Public Sector Accounting Intermediate Accounting II Research Data Analysis Classroom Action Research Budgeting Advanced Financial Accounting Financial Statement Analysis
BMg	Introduction to Business Introduction to Management Organizational behavior International Finance E-commerce International Human Resource Management Business Model and Design System Digital Business
BAcc	Introduction to Accounting Intermediate Financial Accounting II Advanced Financial Accounting II Auditing II Cost Accounting Financial Management I Financial Statement Analysis Management Control System Accounting Research Methodology Public Sector Accounting

English courses for teaching staff are conducted by UNY Language Service Unit. The courses help improve the English skills of those who want to take various kinds of language tests such as TOEFL, IELTS, and TOEIC.

The Faculty of Economics provides Fun Learning English Clinic laboratory. The laboratory is equipped with infrastructure and qualified teaching staff. In addition, many events, for example

online discussions that invite native speakers are conducted in order to improve students' and lecturers' English skills.

Appraisal:

There is evidence that UNY is highly committed to internationality and developed programmes to increase it. However, compared to other international universities, the internationality in the form of students from abroad, outgoings and incomings, contents delivered in English and the composition of the faculty is still moderate.

The composition of the courses as well as the course syllabi show that the contents of the study programmes under consideration can be compared with those of numerous international universities abroad. Some courses and learning materials of the Bachelor programmes are in English. The language proficiency facilitates access to international resources in textbooks and journals, and improves the students' employability.

In all five programmes the student body is mainly local, with very few foreign students. However, international outlook is one of University's strategic goals and it has taken measures to foster internationality. The panel **recommends** therefore to strengthen the internationalisation of the student body, both by addressing international students to study at UNY as well as fostering the exchange of students (outgoings and incomings).

The composition of the faculty is mainly national. Visiting professors here mainly take on the task of teaching courses in English. However, UNY is making great efforts to increase internationality both in teaching and in research and collaborations and to increase the number of teachers with international academic and professional experience, such promoting the acquisition of international competences and skills. The measures taken are goal-oriented.

The proportion of courses held entirely in English during the current semester is acceptable, although during the meeting with the students and alumni became evident that the experience with courses held in English was very low except the language courses. For this reason the panel **recommends** to increase the number of classes held in English significantly.

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

3.5   Multidisciplinary competences and skills

All students at UNY are required to take Community Service course. In addition, students taking education majors are required to take Educational Practice course. Meanwhile, students of non-educational study programmes are required to take Industrial Practice course. All of these courses are held to equip students with communication, public speaking, collaboration, problem-solving, and leadership competencies. To manage the implementation of all these courses, UNY has a special unit tasked to provide services to students. In addition, there are other courses provided by the study programmes to improve the students' skills such as Indonesian language, English, and microteaching.

Furthermore, students' competence and multidisciplinary abilities are also developed through learning models. The learning models used provide opportunities for students to discuss, express opinions, and solve problems using either a case method or team-based project. Thus, skills in communication, public speaking, cooperation, and problem-solving can be achieved by the students. The assessment components of each course in the five study programmes include participative and collaborative assessments that put those competencies and skills as criteria.

The study programmes also facilitate students to participate in competitions, seminars, conferences, and exhibitions (both at national and international levels). Through those activities, the study programmes ensure the acquisition of further multidisciplinary competencies such as leadership, communication, and problem-solving, as well as the attainment of broad contextual knowledge by the students. Referring to PLOs, communication, and public-speaking skills as well as cooperation and conflict management skills have already been integrated in the profiles of each study programme.

Appraisal:

The acquisition of communication skills is supported by means of several didactical and methodological measures. However, during the meeting the panel members got the impression that communication skills of students can be developed further. Therefore, the panel **recommends** the University strengthen the communication skills of students by applying adequate means.

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

3.6 Skills for employment / Employability

The promotion of employability is conducted through the development of the study programme curriculum and its modules distribution. The curriculum and the modules are evaluated and validated by stakeholders from schools and industries. This is done to ensure that the curriculum has met the needs of the job markets.

Information on graduate employability is collected from graduate user feedback obtained through surveys. The surveys are conducted regularly and consistently. Feedback and input from graduate users serve as valuable information for preparing curriculum and course structure. Employability of graduates is also ensured through pre-employment programmes and training such as internships and teaching practices at schools. UNY has a special unit called Centre for Certification and Career which provides students with services related to employability. The centre offers several programmes such as job fairs, job interviews, and training in CV preparation.

Appraisal:

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

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

4. Academic environment and framework condition

4.1 Faculty

Structure and Quantity of Faculty in Relation to Curricular Requirements

The policy applied in the Faculty of Economics for lecturer recruitment refers to the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia[18] concerning the functional positions of lecturers and their credit scores. In addition, UNY specifically applies the Rector's Regulation Number 16/2018 concerning Human Resources. Lecturers are required to possess academic qualifications from accredited graduate programmes of higher education according to the field of expertise, competence, educator certificate, physical and mental health, and fulfill other qualifications required by the higher education unit where the lecturer is assigned. By applying these regulations, the quality of lecturers in UNY is guaranteed to meet the national standards.

The structure and number of lecturers in each study programme are determined by considering the composition of expertise in the field of study, educational qualifications, functional positions, ratios of lecturers and students, and the needs of the study programme curriculum. The Faculty of Economics has 82 lecturers in the five study programmes. In addition to permanent lecturers, the Faculty of Economics invites Visiting Professors (VP) who come from outside institutions that collaborate with the Faculty of Economics and teach in all study programmes according to their expertise.

All lecturers at the Faculty of Economics are full time lecturers. They teach a minimum of 18 ECTS credits each semester. The Visiting Professors (VPs) act as part-time lecturers in the faculty. On average, VPs only teach for six meetings in team teaching with study programme lecturers.

Table 53: Positions of lecturers

Position	Study Programme				
	BEEd	BAccEd	BOAEd	BMg	BAcc
Professor	4		1	1	1
Associate Professor	2	2	3		1
Assistant Professor	8	3	2	9	10
Instructor	5	6	5	7	6
Educator	3	1	8	6	8
Visiting Professor	1	1	1	1	1
Total	23	13	20	23	27

In the educational study programmes, BEEd, BAccEd, and BOAEd, lecturers with educational backgrounds but also with scientific expertise are employed. The deployment of the different

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[18] Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia number 46/2013

background lecturers aims to strengthen the scientific concept of economics, accounting or office administration. Meanwhile, non-educational study programmes such as BAcc and BMg have lecturers with scientific background and are assisted by lecturers who have field experience so that they can integrate theory and practice in teaching. To ensure the pedagogical ability of lecturers at the Faculty of Economics, there is a regulation that lecturers must attend Basic Skills of Instructional Techniques Development (PEKERTI) before they are employed to teach. To ensure the sustainability of lecturers' pedagogical abilities, there is a lecturer pedagogy assessment scheme through lecturer professional certification which requires submissions every year. In addition, most lecturers at the Faculty of Economics are members of professional associations, such as Association of Indonesian Economic Education Professionals, Indonesian Accounting Association, Association of Graduates and Practitioners of Indonesian Office Administration, Vocational Association of Indonesian Office Study Programmes and Indonesian Management Forum.

Lecturers are obligated to conduct the Three Principles of Higher Education/*Tridharma* that covers Teaching, Research, and Community Service activities[19]. In terms of research activities, every year each lecturer at the Faculty of Economics has at least one study under the Research Group scheme. They are also encouraged to conduct research in other schemes. Similarly, they are required to participate in at least one community service activity each year.

Table 54: Number of Lecturers participating in Community Service and/or Research Programmes

No	Study Programme	Community Service Programme		Research	
		2019	2020	2019	2020
1	BEEd	16	20	17	22
2	BAccEd	8	7	5	11
3	BOAEd	15	17	9	18
4	BMg	12	17	7	12
5	BAcc	12	13	16	15
	Total	63	74	54	78

There has been an increase in the number of research and community service programmes. This will continue to be pursued and improved through cooperation programmes with the community and joint research with other universities. Currently, at the faculty level, Research and Development Agency/*BPP* has been established to evaluate research activities and community service.

Academic Qualification of Faculty

The university lecturers' recruitment is conducted according to national laws and University regulations[20] which states that lecturers must have a minimum academic qualification of a master's degree for diploma programmes or undergraduate programmes. Moreover, the Faculty of Economics is committed to implement a human resource (HR) management system for lecturers in

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[19] Law No. 12/2012 concerning Higher Education
[20] Article 46 Paragraph 2 of the Law 14/2005 of Teachers and Lecturers and UNY Rector's Regulation No. 16/2018

a transparent and accountable manner. The HR management system includes planning, recruitment and selection sub-systems, employee orientation and placement, career development, and sanctions. The lecturer recruitment system is open and centralized through the UNY recruitment website. Selection is done to ensure the qualifications of the lecturers are accepted. The selection system for lecturer recruitment at the Faculty of Economics is carried out through planning that is tailored to the needs in meeting the learning outcomes of the study programme.

The stages in the selection process are conducted in several steps:

The administrative selection stages are based on the suitability of the applicant with the required formation. Step two consists in a basic competency test includes a general intelligence test consisting of numerical and language abilities, a national insight test, and a personal characteristics test. The following field competency test includes a test that is in accordance with the position and field of expertise of the lecturers. This test is expected to be able to select lecturers with quality in accordance with the requirements. A teaching practice test is conducted to measure the ability of prospective lecturers in their field of expertise through teaching simulations. Lecturers who pass the test are expected to have good teaching skills. This is followed by interviews that are conducted to find out the general insights, expertise, and commitment possessed by prospective lecturers in carrying out tasks.

Table 55: Lecturer Academic Qualifications

No	Study Programme	Master's Degree	Doctoral Degree	Doctoral Candidate
1	BEEd	7	10	5
2	BAccEd	8	4	4
3	BOAEd	7	1	1
4	BMg	14	1	8
5	BAcc	5	6	5

Based on the table above, all lecturers in the Faculty of Economics have a minimum academic qualification of a master's degree. Currently, 20,73 % of lecturers have an academic qualification of a doctoral degree and 79,27 % of them have an academic qualification of a master's degree. To overcome the imbalance in the academic qualifications of the lecturers, starting from 2019, UNY has encouraged all lecturers to obtain a doctoral degree. Currently, 29.27 % of the Faculty of Economics lecturers are in the process of getting their doctoral degrees.

There are several criteria in the National Higher Education Standards that must be met by the lecturers to achieve certain functional positions. The criteria include graduate competence and teaching load, research and publications, as well as community service implementation. There has been an increase in scientific publications and the number of citations to the work of the lecturers since 2019.

Table 56: Scientific Publications of Lecturers of the Faculty of Economics

No	Study Programme	2019	2020
1	BEEd	19	16
2	BAccEd	10	13
3	BOAEd	7	5
4	BMg	12	6
5	BAcc	17	16

To increase the number of scientific publications, in accordance with research guidelines, lecturers at the Faculty of Economics are required to publish scientific papers. To support this policy, UNY, especially the Faculty of Economics, holds a *Manuscript Coaching Clinic Camp* and international conferences, ICEBESS and ACoMC. The number of citations to scientific works by Faculty of Economics lecturers has increased gradually every year. The number of publications at the Faculty of Economics decreased in 2020, influenced by the limited number of research done during the pandemic.

The faculty governs academic aspects in all five programmes, including but not limited to teaching schedules, examination schedules, the use of teaching resources, and teaching facilities. The faculty management holds a coordination meeting once a month to discuss the academic and non-academic activities throughout the faculty. The meeting results in several recommendations to improve the teaching quality and learn management process. Respective units and study programmes then decide to respond to the recommendations. Responses that have been taken are, for example, updating the learning resources, allocating reading corners in some buildings, adding hot spots in several areas, and building the performance hall. In addition to the regular management coordination meeting, incidental meetings are also conducted by the faculty based on needs. Most of the meetings are held in response to the dynamic of academic activities in the faculty, most of which are related to services provided to students involving matters on counseling guidance, extracurricular, healthcare, soft-skill training, scholarships, and language services.

Pedagogical / Didactical Qualification of Faculty

UNY verifies the qualifications of the faculty members by means of an established procedure[21]. To meet the lecturer pedagogical qualification standard, the prospective lecturers are tested through a teaching practice test (microteaching) in the lecturer selection process. Moreover, after passing the recruitment, the new lecturers must participate in PEKERTI training which is followed by Applied Approach (AA) training to guarantee the quality of teaching learning processes. This activity aims to ensure the pedagogic abilities of lecturers at UNY. The training is managed by the Institute for Quality Assurance and Educational Development. PEKERTI and AA are considered to be important in the development of lecturer professionalism[22]. All lecturers at the Faculty of Economics have attended PEKERTI training. However, only about 50 % of the lecturers participated in AA training. Pedagogic abilities also serve as the basis for obtaining lecturer certification which is a legality that certifies the professionalism of lecturers.

The didactic qualifications of the lecturers can be seen in the assessment of the learning process carried out by the lecturers in each semester. The learning process is evaluated twice each

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[21] based on the Government Regulation of the Republic of Indonesia No. 37/2009 concerning lecturers, Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform No. 17/2013 concerning Functional Positions of Lecturers and Credit Scores, Regulations of the Minister of Education and Culture of the Republic of Indonesia Number 92/2014 concerning Technical Guidelines for the Implementation of Assessment of Lecturer Functional Position Credit Scores, Law of the Republic of Indonesia No. 14/2005 concerning Teachers and Lecturers, and Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform No. 23/2019 concerning criteria determination of the needs of civil servants and the implementation of the selection of candidates for civil servants in 2019.
[22] Curriculum set by The Ministry of Research, Technology, and Higher Education is in line with the mandate of Law no. 14/2005 concerning Teachers and Lecturers.

semester, that is, in the first week and at the end of the semester. The results of monitoring and evaluation related to learning carried out by lecturers of the Faculty of Economics are presented in scores. The evaluation process contains an assessment of the suitability of the learning process with the planning, the ability of lecturers in general, the use of technology in learning, the quality of the learning process, and the implementation of evaluation in learning. The results of the evaluation are then used as a reference by the faculty management to give awards to the best lecturers from each study programme.

Practical Business Experience of Faculty

National standards and regulations are the main consideration for lecturers to be actively involved in business outside the University[23]. One of the main indicators in the stated decree requires lecturers to have experiences in off-campus activities as researchers, consultants, or full-time or part-time employees in several institutions, such as multinational companies, national private companies, global technology companies, technology start-up companies, world-class non-profit organisation, multilateral institution/organisation, government institution, or State-Owned Enterprises/Regional-Owned Enterprises. In addition, the lecturers may become the founders or co-founders of their own companies, judges, curators, and/or national event committee members. They can also create or present their work independently.

The lecturers' experiences outside the university can be shared with their students, so they have more knowledge about practices in the field. UNY itself writes that only 42 % of lecturers at the Faculty of Economics meet this requirement of sufficient experiences of managing business outside the university. Therefore, they have set themselves the goal of significantly increasing the percentage in the next few years.

Table 57: The number of lecturers with business experience

Business Field	Institution/Company	Number of Lecturers
Being researchers, consultants, and full-time or part-time employees	Multinational company	3
	National private company	5
	Multilateral institutions/organizations	4
	Government agencies	6
	BUMN/BUMD (State-Owned Enterprises/Regional-Owned Enterprises)	1
Working in State Institutes of Arts and Culture	Founders or co-founders	13
	Judges, curators, and/or national event committees	14

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[23] The Regulation of the Minister of Education and Culture No. 03/2020 concerning National Standards for Higher Education and Decree of the Minister of Education and Culture of the Republic of Indonesia Number 754/P/2020 concerning Main Performance Indicators of State Universities

To improve the lecturers' experience, the Faculty of Economics assigns lecturers the task of doing internships in several relevant institutions. Recently, the internship lecturer programme is conducted for non-educational study programmes. Lecturers are expected to be able to share their experience so that students can know more about their field of work.

Internal Cooperation

Internal cooperation among lecturers is carried out in accordance with regulations[24] Based on these regulations, internal cooperation is established by lecturers during team teaching activities. The activities aim to develop Semester Lesson Plan and learning materials, as well as design the learning implementation and evaluation. The Semester Lesson Plan is developed collaboratively by the team at the beginning of the semester. The team is part of the Field of Study Group, such as Character building, Learning, System for improving qualifications, Community empowerment, Technology and others.

Besides conducting the team-teaching activities, the groups work collaboratively to conduct research based on the field of study. All lecturers conduct a research activity annually through the Group Research scheme funded by the university. In addition, they may obtain research grant from Directorate of Research and Community Service of Indonesian Ministry of Education and Culture.

Another activity that supports internal cooperation is community service. Every year all lecturers have to conduct at least one community service activity funded by the University. Similar to the research grant, this activity may also be funded by institutions outside the University. Other forms of internal cooperation in the Faculty of Economics include conducting conferences.

Student Support by the Faculty

UNY and the Faculty of Economics provide support and facilities that fulfil both students' academic and non-academic needs in order to help students achieve success in their study. The support and facilities are offered on a regular basis and managed by units established by the University, such as academic service, counselling service, and student service. Lecturers and administrative staff are available outside the office hours to provide those services to students.

Academic service: Each student has an Academic Advisor whose job is to provide academic support and guidance to students from beginning to end of their study. In general, advice is provided at the beginning of every semester for the preparation of study plans. However, it is possible that in a certain semester advice is given to students who are having academic problems or those who are applying for scholarships[25].

Undergraduate Thesis Supervision Service: Undergraduate thesis writing is regulated[26]. Thesis supervision should be done outside the office hours. The undergraduate thesis service at the Faculty of Economics is conducted through the supervision service website. In this system, there

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[24] UNY Rector's Regulation No. 41/2019 concerning the Internal Quality Assurance System of UNY and UNY Rector's Regulation No. 1/2019 concerning Academic Regulations

[25] The academic service is conducted based on UNY Rector's Regulation Number 1/2019 concerning Academic Regulation.

[26] UNY Rector's Regulation Number 9/2016. In addition, based on the UNY Rector's Regulation Number 1/2019 concerning Academic Regulation

are several menus, for example proposal submission, pre-proposal guidance, supervision schedule, and a recapitulation of activities during the mentoring process. This system can be accessed by students and supervisors anytime and anywhere so that thesis supervision can be carried out asynchronously.

Most of the lecturers are also willing to become supervisors for programmes outside of academic activities on campus, such as supervising students in the Scientific Writing Competition, mentoring them in the Business Plan competition, etc. Guidance activities are not only carried out by lecturers when on campus, but also when outside the campus via communication media or platforms such as WhatsApp, email, zoom meetings or Google meetings. In addition to mentoring, several programmes are carried out to support and improve students' competences such as soft skills training, student exchanges and visiting professor programmes.

Counselling Service: This unit aims to provide services to the academic community including lecturers, students, and administrative staff, so they can maintain their mental well-being. Offline and online services are provided by this unit. Offline counselling services are carried out in the Counselling Service Unit building within office hours. The online service can be accessed through UNY's counselling website. Using this service, students can consult personal problems and obstacles experienced while studying at the University. This e-counselling page provides a "personal sharing" menu under the "dashboard" menu. There are questions about the e-profile, problems faced, symptoms, medical information, family background, and current status. Those questions become the basis for the counselling staff to provide the right advice.

Student Service Unit: The University established a Student Activity Unit to facilitate students in improving their interests, talents, and achievements in the fields of sports, welfare and special interests, as well as reasoning. The Activity Unit in the field of sports is equipped both in terms of infrastructure and coaching facilities. Students can join many units in the field of sports including athletics, basketball, volleyball, badminton, chess, hockey, judo, karate, marching band, archery, *pencak silat* (martial arts), swimming, soccer, *sepak takraw*, softball, taekwondo, court tennis, table tennis, and wushu. Moreover, to foster achievements in the fields of welfare and special interests, several units are established, for example Islamic spiritual activity units, Christian student associations, Catholic student family ties, Hindu Dharma student families, Student Regiment, Student Cooperative, Indonesian Red Cross Society, Scouts, and Entrepreneurship. In order to improve students' reasoning abilities, a research unit is established to develop and disseminate UNY students' scientific and research works. In this unit, students make products and give services that are beneficial to the community in fostering organizational independence.

The University also facilitates students in learning languages. This organization is called the Student Activity Unit for Foreign Languages, which is abbreviated as SAFEL. Another student activity unit, Magenta Radio, is a community and campus radio that serves as information, communication, publication, education and entertainment media. Moreover, the University also covers students' interest in journalism through *EKSPRESI*, a student press institution under the auspices of UNY. *EKSPRESI* has been active since 1992 in the world of journalism both on campus and off campus.

Health and Sports Services: This unit provides services related to medical examinations, health consultations, treatment and simple laboratory examinations to students, lecturers and

administrative staff at UNY. This service is supported by some health facilities such as Health Check-up, Medication, Health Consultation, Simple laboratory examination (cholesterol, blood Glucose, uric acid, pregnancy test, blood type test), First Aid Services at certain events at UNY, as well as Community Service and Health Socialization.

In general, students can rate their satisfaction with the services provided. In a scale of 1 to 4, the scores obtained from the faculty support assessment are presented in the table below.

Table 58: Types of Support

No	Types of Support	Score
1	Entrance selection system for study programme students	3.20
2	Field of reasoning service	3.05
3	Services in areas of interest and talent	3.06
4	Career guidance services (preparation for employment and distribution of graduates to workplaces)	2.80
5	Entrepreneurship guidance service	2.98
6	Guidance and counseling services	2.88
7	Health services	2.96
Average		2.99

Appraisal:

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

The academic qualification of the faculty corresponds to the requirements and objectives of the study programme. The HEI verifies the qualifications of the faculty members by means of an established procedure. Specific measures for the further qualification of the faculty members are implemented. However, it became evident that a very large proportion of the academic teaching staff have a Master's degree. A higher proportion of lecturers with a doctoral degree would be desirable.The panel **recommends** to ensure the adequate qualification of teaching staff. They also **recommend** to continue strengthening the qualification of the faculty body, especially the completion of a doctorate (PhD). The panel encourages the University to support faculty to publish in highly ranked journals.

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

The practical business experience of the faculty of the educational programmes corresponds to the requirement to integrate theory and practice. However, based on the CVs, the panel did not get the

impression that the practical experience in the programmes BMg and BAcc is sufficient to comprehensively interlink theory and practice. For this reason, the **recommendation** is made to strengthen the relationship with practice in the study programmes BMg and BAcc and to deepen the practical experience of the lecturers.

The panel notes that the faculty members cooperate with each other for the purpose of tuning the courses towards the overall qualification objectives. Meetings of all those teaching in the programme take place regularly.

Student support is an integral part of the services provided by the faculty. It is offered on a regular basis and serves to help students study successfully. The faculty members are available for the students outside the specified office hours as well. During the online conference students showed that they were "fully content" with the support they receive.

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

4.2 Programme management

The head of the department is responsible for reporting to the Dean and is assisted by the department secretary[27]. A department may manage one or more study programmes in which the study programmes are led by coordinators.

The head of the department and the study programme coordinators manage the study programme, including the lecture planning process, supervision, and evaluation to achieve the goals of study

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[27] Article 62 of Regulation of the Minister of Research, Technology, and Higher Education No. 2/2019 concerning the Organization and Governance of UNY

programmes. In an organisational relation, the head of the department is responsible for carrying out various functions to coordinate with other departments in the faculty.

The study programme coordinator has various duties and functions, such as developing study programmes and coordinating the ongoing activities of student academic services in the study programme. They are responsible for designing the programme development and budget for academic, cooperation, and other strategic activities for the advancement of the study programme. The coordinators manage academic service activities in the study programme, including assigning lecturers for each course according to the lecturers' expertise, assigning Academic Advisors for each student to supervise the study plan, assigning supervisors for undergraduate thesis and industrial practice in accordance with the lecturers' expertise and competence.

Moreover, the coordinator should also participate in planning the lecturers' career development through the appointment of senior supervisors for junior lecturers to upgrade their functional positions, expertise and academic competences, designing the division of Research Groups and Community Service Groups according to the expertise, giving additional tasks to improve lecturers' competence, such as Head of the Laboratory, Supervisor of Student Activity Units, Journal Manager, Internship Supervisor, Quality Assurance Team, Study Programme Development Team, and Member of Faculty Cooperation Unit.

The Study Programme Coordinator monitors the academic services quality in the study programme by means of prepared instruments and systems through Management Review Meetings as well as monitoring and evaluation of teaching learning process.

Appraisal:

The study programme coordinators organise the activities of everyone involved in the programme and ensures that the programmes run smoothly. There is evidence that faculty members and students are supported by the administration in the organisation of the study programme. Sufficient administrative staff is available. Decision-making processes, authority, and responsibilities are clearly defined. Teachers and students are included in the decision-making processes where their areas of work are involved.

The opportunities of electronic service-support are used and supplement personal one-to-one counselling. During the meeting the panel learnt that the HEI offers the administrative staff opportunities for continuous professional development.

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

4.3 Cooperation and partnerships

Referring to UNY internal regulations on Internal Quality Assurance system, cooperation and partnerships need to be carried out[28]. In addition, collaboration with other universities is also regulated[29]. This collaboration with other institutions/universities may support the sustainability of the *MBKM* curriculum (*Merdeka Belajar Kampus Merdeka*: Independent Campus Freedom to Learn).

Documents of cooperation include MOU (for agreement among universities), MOA (for agreement among faculties) and IA (for agreement among study programmes). The number of agreements made by the faculty is increasing each year. One of the international collaboration programmes is Visiting Professors (VP). In 2019, there were five VPs in the Faculty of Economics, in 2020 there were eleven, and there were 17 VPs in 2021. From this programme, students and Visiting Professors got many benefits, one of which is that students got case studies from other countries that enhanced their knowledge.

Table 59: **Number of agreements made by the faculty**

Year	Agreements among universities			Agreements among faculties			Agreements among study programmes		
	Local	National	Inter-national	Local	National	Inter-national	Local	National	Inter-national
2018	0	8	8	12	1	1	2	0	0
2019	0	6	5	76	8	2	85	26	13
2020	1	3	11	196	38	1	184	9	31

In **BEEd**, the number of cooperation has continuously increased in the last three years. BEEd has done some academic cooperation with higher education institutions. One of the collaborations is done through visiting professors (VP) from abroad. VP is done annually by involving lecturers from other higher education institutions to teach in the BEEd and by sending lecturers from the study programme to teach at other universities. The faculty established cooperation and partnerships with VIT Business School (India), Kongu Engineering College (India), and Arsyad Ayub Graduate Business School University Teknologi Mara (Malaysia). Some cooperation and partnerships in the national scope are conducted with Universitas Negeri Malang and practitioners from Mandiri University Group, PT. Trans Pesona Indah, Cooperative Office, Small and Medium Enterprises, and Ministry of Industry Office in Bantul.

BAccEd had some cooperation in terms of Student Internship, Research, Community Service, Lecturer Internship, partnership with Vocational High Schools, partnership with village governments, and partnership with Perum BULOG Yogyakarta. Research collaborations were also built with the Infrastructure University Kuala Lumpur, the Asia University Taiwan, the National Pingtung University of Science and Technology, Taiwan, PT. Pegadaian (Persero), and the

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[28] UNY' internal regulations Rector's Regulation No. 41/2019 on Internal Quality Assurance system, cooperation and partnerships
[29] Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 14/2014 concerning Higher Education Cooperation

government of Karangasem District. A community service programme featuring PT. Indonesia Morowali Industrial Park (IMIP) was also done. Besides, BAccEd held lecturer exchange programmes with UM, UPI and UNESA for some courses. There were also student exchange programmes with Universiti Pendidikan Sultan Idris (UPSI) Malaysia and Infrastructure University Kuala Lumpur.

BOAEd has done some academic cooperation with higher education institutions. One of the collaborations is done through visiting professors (VP) from abroad. VP is done annually by involving lecturers from other higher education institutions to teach in BOAEd and by sending lecturers from the study programme to teach at other universities. This cooperation is based on an agreement in the form of an implementing agreement (IA) signed by both parties. Other cooperation programmes with education institutions were also done in the form of lecturer exchange programmes at Teacher Training Institutions. The exchanges were done with some universities in Indonesia through IA documents that were signed by involved parties. Academic cooperation in BOAEd does not only involve lecturers, but also students. The study programme regularly holds student exchange programmes with other universities.

The cooperation among **BMg,** other universities, and education institutions focus on *Tri Dharma Perguruan Tinggi* (three principles of higher education) which includes Education, Research and Community Service. Cooperation in the field of education and research is aimed at (1) improving the quality of education and students' learning experience, (2) improving the quality of teaching and learning in the study programme, and (3) improving and developing cooperation skills in the research field which aim at enhancing scientific knowledge and lecturers' research skills. Moreover, in the field of Community Service, collaborations are conducted with primary and secondary education institutions, industries, and community groups. Cooperation programmes that have been done in 2019 involved two foreign partner universities in India and Taiwan, and in 2020, the cooperation involved two foreign partner universities in Malaysia. Another form of cooperation is students' participation in credit transfer programmes. The programme is managed by the International Office (KLI) UNY with local and international partner universities. Besides, in 2021, 12 lecturers from the study programme were involved in cooperation with Management and Science University, Malaysia, as members of a supervisor team for final projects.

BAcc has some cooperation with some local and international institutions. The cooperation programmes are done in the form of visiting professors, workshops for lecturers, joint research, and so on. The international partnership programs are conducted with B.S. Abdur Rahman Crescent University, Pune University, University Malaya, VIT Business school india, and Kongu Engineering college. Other partnerships established with the industries are conducted with PT. Pharros, PT. Rajawali Nusantara Indonesia, Freeport Indonesia, and SAP Principal Consultant. BAcc works with Universitas Negeri Surabaya (UNESA) in developing the Independent Campus, Freedom to Learn Curriculum.

The cooperation established by each study programme in the faculty has an impact on the curriculum updates and on the graduate profile. The student and staff exchange, mutual sharing of course materials through VP programme, and joint research programmes shall contribute to the development of qualifications and skills.

Appraisal:

There is evidence that cooperation with international academic institutions are in place. The agreements forming the basis of the cooperation are documented. The cooperation is actively pursued. All such activities contribute to the development of the students' qualification and skills. The increasing number of collaborations in recent years shows that UNY is actively seeking to increase the number of partnerships.

There seems to be room for improvement of the scope and nature of cooperation with business enterprises and other institutions relevant to the programme. Especially for the programmes BMg and BAcc, a close link to practice seems desirable. Therefore the panel **recommends** to strengthen the cooperation with companies, especially for the programmes BMg and BAcc.

|	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.3 Cooperation and partnerships					
4.3.1(*) Cooperation with HEIs and other academic institutions or networks			X		
4.3.2(*) Cooperation with business enterprises and other organisations			X		

4.4 Facilities and equipment

The Faculty of Economics has four buildings with 25 classrooms, a library, 20 laboratories, four rooms for faculty leaders, eight administration offices, ten student activity unit rooms, three prayer rooms, 13 restrooms, five storage rooms, three meeting rooms, four thesis defence rooms and information rooms which can be further assessed at Facilities and Infrastructures Information System. The faculty also provides facilities for disabled people such as pedestrian routes in each building, Thesis defence rooms for disabled people, and toilets for disabled people.

In relation to Information and Technology, UNY has a core network connected to international internet and domestic internet using transit IP through Internet Service Provider which is reliable to guarantee connectivity. With internet bandwidth of 43,673 Mbps in 2018, the connectivity is distributed to all faculties and units at UNY through fibre optic networks. Thus, all workspaces at the Faculty of Economics have internet connection.

Laboratories at the faculty are used as supporting facilities for practicum courses. One of the laboratories is the computer laboratory which is used to conduct ICT courses, for example Learning Media and Computerized Accounting. As part of a Teacher Training Institution in Indonesia, the faculty is also equipped with micro-teaching laboratories. UNY provides e-learning system named BeSmart. It is an online interactive electronic learning media intended for students and lecturers of UNY. BeSmart can be accessed anytime and anywhere by students and lecturers of UNY.

UNY provides Google-based SSO accounts with capacity of 1TB and gives free Microsoft, Zoom and Windows licenses. Those facilities are expected to support students as well as lecturers' academic and non-academic needs. Survey, which includes financial management, facilities, and

infrastructure, has found that the satisfactory level of the academic community increased due to the upgraded facilities and infrastructure in the faculty such as a new lecture building.
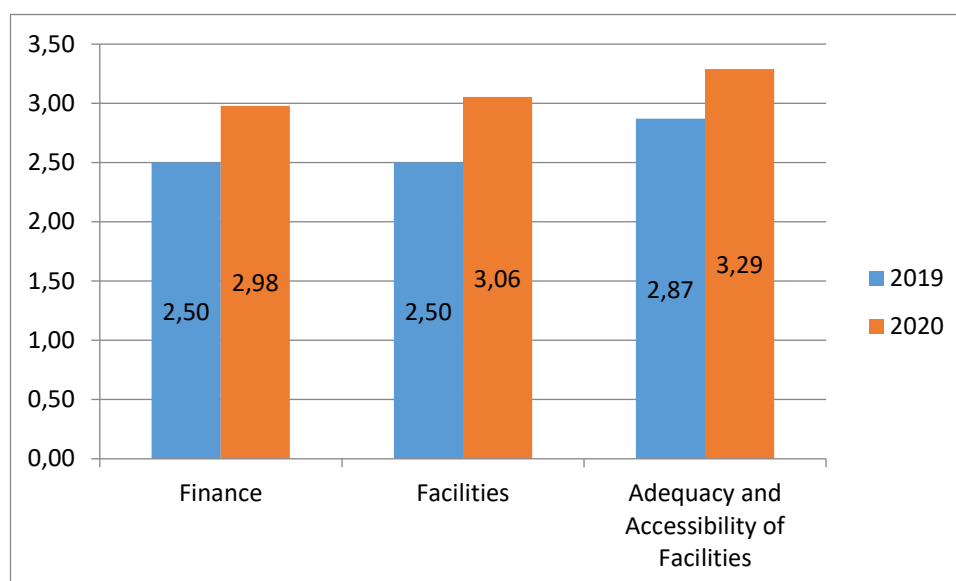
The Satisfactory Level of the Academic Community towards the Faculty Facilities

Students have both offline and online access to literature from libraries or journals subscribed by UNY. The offline library of UNY which is located at the Faculty of Economics is open every Monday and Thursday from 08.00 a.m. to 04.00 p.m. and every Friday from 09.00 a.m. to 02.30 p.m. The literature can also be accessed online through the online library of UNY. The online library can be accessed anytime and anywhere by students. The libraries have various collections of books, monographs, printed theses, magazines and newspapers. Some of the online journals subscribed by UNY are JSTOR, SPRINGER, EBSCO, PROQUEST and many more. Besides, there are some internal repositories of UNY namely e-Print UNY, e-Journal UNY and e-Journal Student UNY. With various access to literature, students' needs of information have been well-accommodated. In the future, the faculty will add more collections to support students in enhancing their knowledge. Literature update requests can be addressed directly to the librarians by lecturers or students. Then, the librarians will submit the request online through UNY library system.

Appraisal:

Due to the virtual meeting the panel was not able to visit UNY on-site. Therefore, the panel was provided with videos and descriptions of its premises and facilities. According to the panel, the provided teaching rooms and the equipment of the learning facilities seem to be in line with the need of the study programmes. According to the information provided by the University and the students, the rooms are properly equipped for disabled students and give them barrier-free access. Access to the internet through laptops via wireless LAN is provided free of charge. A sufficient number of group rooms is available.

The opening hours of the library take students' needs sufficiently into account. Access to the literature and journals as well as to digital media (e.g. electronic media, databases) is ensured. The

literature expressly required for the study programme is available in the library. The panel saw evidence that the most relevant databases in the field of business are available.

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

4.5. Additional services

The University has a Career Development Centre which offers career counselling service, pre-job practices, job fairs and seminars for students and alumni. Career counselling is held every Monday, Tuesday, Wednesday, and Thursday from 01.00 to 03.00 p.m. Pre-job practices are held twice a year. The Career Development Centre website has several features, such as job vacancies, alumni's activities, job fairs, and tracer study.

As an educational institution, the Faculty of Economics is inseparable from alumni's influence. The management of alumni is in line with Rector's Regulation No 41/2019 about Internal Quality Assurance System of UNY. The Faculty of Economics has an alumni association called "IKAFE - *Ikatan Alumni Fakultas Ekonomi*" (Association of the Faculty of Economics Alumni) to broaden alumni's network. They also often hold events such as webinars, Business Sharing, Alumni Reunion, and Job Fairs. At the university level, all alumni become a part of Alumni Association of UNY (IKA UNY). All alumni's activities and information can be accessed through the website Alumni Information System (SIMFONI).

IKAFE UNY has its independent board which aims to maintain good relationships with the alumni. IKAFE UNY regularly collects data of alumni and holds alumni gatherings named *Temu Alumni* (an alumni meeting). Apart from that, some alumni who have been successful in their careers are often invited as speakers in seminars or alumni talks. The faculty tracer study is held annually to evaluate and update the data of the alumni. As many as 2,473 alumni have been tracked in the tracer study.

Appraisal

An alumni organisation has been set up with the aim of developing an alumni network.

An Alumni Affairs and Career Office is in place. Career counselling and placement services are offered to the students and graduates to promote their employability. The University regularly does surveys and follow-ups on the career of the alumni.

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

4.6 Financing of the study programme (Asterisk Criterion)

The financial management in the Faculty of Economics of UNY is based on several national acts and regulations[30]. The budgeting in this faculty is in line with the teaching and learning goals without disregarding the principles of efficiency, transparency and financial accountability.

Most of the budget for the implementation of programmes and activities is from the pure rupiah state budget and non-tax state revenues.

Pure Rupiah State Budget: Ex-Routine Pure Rupiah, as a source used in funding for personnel expenditures and office operations, consisting of salaries and allowances, office operations, equipment and machine maintenance, as well as building maintenance. Ex-Development/Project Pure Rupiah is a source used to fund higher education priority activities.

State University Operational Assistance Funds/*BOPTN is a* Government Cost Assistance provided to UNY is used to finance the operational costs.

A smaller part of the revenues comes from Non-Tax State Revenue. There are tuition fees that are used for funding operational costs for education and programme development at the faculty, practicum material purchase, costs for developing educational facilities and infrastructure, student activities, human resource development, the improvement of lecturers' and employees' performances, and coaching and debriefing activities for freshmen. In accordance with the policy of the Directorate General of Higher Education, Ministry of Education and Culture, Higher Education Income from tuition fee is from the Single Tuition Fee, which has no other levies other than tuition fee, so that the amount of tuition fee is the same for each semester.

Most of the budget received by the Faculty of Economics is from State Budget Funds which are used for salaries and allowances, office operations, maintenance of tools and machines, and building maintenance. Meanwhile, non-tax state revenues are direct revenues from the faculty. Based on this description, two of the budget sources at the Faculty of Economics come from the government and become the largest revenues. Thus, operational activities are secured to guarantee the sustainability of the study programmes.

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[30] 1) Act No. 20/2003 on the National Education System, 2) Act No. 17/2003 on National Finance, 3) Act No. 1/2004 about the State Budget, 4) Act No. 1/2004 about Audit of the State Finance Management and Responsibility, 5) Government Regulation of the Republic of Indonesia No. 74/2012 on the amendment of Government Regulation No. 23/2015 on Financial Management of Public Service Agencies.

Appraisal:

UNY is a state-funded university, with 70% percent of the budget coming from the state. Therefore, the panel assumes that the study programme is funded for the entire accreditation period so that students will definitely be able to complete their studies.

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

5. Quality assurance and documentation

The Quality Assurance system at UNY is carried out by referring to the rules and regulations that apply in Indonesia[31]. UNY implements an Internal Quality Assurance System in accordance with Rector's Regulation[32], which contains guidelines of education services at UNY through a process that consists of the Determination, Implementation, Evaluation, Control and Improvement. The Quality Assurance (QA) organisation consists of:

1. University level: Institute of Quality Assurance and Educational Development has two centres that support the implementation, namely:
   a) Centre for Higher Education Quality Development. This centre has the task of carrying out quality development activities for higher education *tri dharma* (three principles) which include developing an internal quality assurance system and facilitating the implementation of an external quality assurance system (national and international).
   b) Centre for Higher Education Audit, Monitoring and Evaluation. This centre has the task of carrying out educational audit, evaluation, and monitoring activities.
2. Faculty / Graduate School level: Quality Assurance Unit. This unit is led by the head and secretary of the unit and is managed by administrative staff and members of the Quality Assurance Taskforce at the study programme level.
3. Department / study programme level: there is a Quality Assurance Taskforce that consists of two lecturers of the study programme.

QA implementation is equipped with quality assurance documents that contain: (1) quality policy, (2) quality manual, (3) quality standard, and (4) quality forms for surveys.

The quality policy at UNY contains outlines on how QA is designed and implemented by all parties who are responsible for implementing education at UNY so that a quality culture can be realised. The quality manual contains all information relevant to the standard setting including the policy documents at the university level, and the relevant higher education laws and regulations.

Quality standard documents include education, research, community service, student and alumni, cooperation, and human resource management standards. Those standards are then categorised based on their functions that are related to content, process, and outcome management.

In addition to implementing the Internal Quality Assurance System, UNY also carries out an External Quality Assurance System, for example by carrying out accreditation from the National Accreditation Board for Higher Education (BAN PT) for both the institution and the study programmes. The BAN-PT accreditation for UNY is A. All the study programmes in the faculty also obtain the A accreditation. Achieving the A accreditation is a proof that the study programmes have implemented a management mechanism in accordance with the National Higher Education Standards.

The implementation of Internal Quality Assurance System at the Faculty of Economics takes place through various activities with reference to the achievement of the Internal Quality Assurance

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[31] including Law No. 12/2012 on Higher Education, and the Regulation of the Minister of Research, Technology and Higher Education No. 62/2016 on the Higher Education Quality Assurance System.
[32] Rector's Regulation Number 41 of 2019

System. UNY standards are outlined in the faculty work programme for study programmes. The quality assurance implementation process is scheduled regularly.

Table 60: Quality Assurance Standards

Function Category	Name of QA standard of UNY
Contents	1) Learning content standards 2) Research content standards 3) Community service content standards
Processes	1) Learning process standards 2) Research process standards 3) Community service content standards 4) Learning assessment standards 5) Research evaluation standards 6) Community service evaluation standards 7) Lecturer and education personnel standards 8) Researcher standards 9) Community service standards 10) Learning facilities and infrastructure standards 11) Research facilities and infrastructure standards 12) Community service facilities and infrastructure standards 13) Learning management standards 14) Research management standards 15) Community service management standards 16) Learning financing standards 17) Research financing standards 18) Community service financing standards 19) Human resource management standards
Outcomes	1) Graduate competence standards 2) Research result standards 3) Community service result standards 4) Cooperation standards 5) Student and alumni standards

The quality assurance implementation process is manifested in various forms of activities, such as increasing the quantity and quality of teaching and administrative staff, improving the skills of students, the quality of the lectures and extra-curricular programmes as well as increasing input quality standards. At the faculty level, there are several activities that are implemented across study programmes:

1. Preparation for lectures at the beginning of each semester is carried out through workshops that develop semester lesson plan documents for each lecturer as the basis for implementing the learning process.
2. Lecture evaluation at the end of the semester is carried out at the end of each semester, and provides evaluation information on the implementation of the learning process that has taken place. In this activity, monitoring of the lecturers attendance, student attendance,

grade input by lecturers are also carried out within two weeks at maximum after the end of semester exam is carried out.

3. Facilitation of publication is carried out by providing various journals at the faculty and department level as well as providing grants for submission to reputable international journals.

4. Implementation of research and community service. Research and community service activities are carried out under the Research Group scheme in each department, and research funds of six million rupiah are provided for each lecturer, while for community service activities, a fund of 2 million rupiah is provided for each lecturer.

5. Improvement of facilities and infrastructure, carried out at the faculty level based on the needs and availability of funds.

The monitoring and evaluation were implemented to ensure the attainment of the determined standards in the faculty and department levels. The evaluation on the faculty level was done in several activities: (1) Monitoring and Evaluation by the Quality Assurance Unit and (2) Monitoring and Evaluation managed by the University.

The monitoring and evaluation in the department level are performed by:

1. monitoring and evaluating by the study programme coordinators (faculty) and Quality Assurance Taskforce;

2. filling in the Audit Internal Quality instrument managed by the Institute of Quality Assurance and Education Development;

3. monitoring and evaluation by the University through the system;

4. conducting meetings with department managers and reporting.

The results of monitoring and evaluation on teaching learning processes are reported by the Quality Assurance Taskforce to the coordinator of study programmes and the dean of academics and cooperation affairs. Individual monitoring and evaluation reports are distributed to each lecturer. Furthermore, at the faculty level a report is made by Quality Assurance Unit. The information obtained from the report will then be followed up. The faculty and students actively participate in each committee to plan and assess the quality assurance procedure.

Table 61: Results from monitoring system

No	Study Programme	The number of students	The average GPA			The average length of study			Waiting Time in months for graduates to get a job		
		2020	2018	2019	2020	2018	2019	2020	2016	2017	2018
1.	BEEd	415	3.41	3.48	3.46	4.56	4.32	4.46	2.2	0.6	2.2
2.	BAccEd	346	3.57	3.55	3.62	4.17	4.55	4.41	1.3	0.9	2.8
3.	BOAEd	352	3.51	3.47	3.53	4.73	4.96	5.05	0.6	1.1	2.0
4.	BMg	716	3.49	3.49	3.52	4.41	4.11	4.39	1.8	0.3	2.0
5.	BAcc	441	3.57	3.54	3.64	3.80	4.50	4.33	0.9	0.1	1.7

Follow-up on the Implementation of internal quality assurance is based on the monitoring and evaluation reports and management review meetings, both at the study programme and faculty levels. The aspects discussed in the meeting are (1) Internal Quality Audit Results (audit results/findings) of study programmes; (2) feedback from stakeholders, for example, complaints and satisfaction survey on study programme services; (3) attainment of quality targets/performance indicators which include service performance and lecturer performance in study programmes; (4) status of corrective and preventive actions taken or follow-up to requests for corrective action that have been made; (5) follow-up status of the results of the previous management review meeting; (6) changes that may affect the quality management system or improvement of the quality system; and (7) recommendations for improvement. The meeting is carried out periodically in study programmes. Follow-up activities carried out by the study programme show the position of the study programme in the Implementation.

The results obtained are used by study programmes to implement follow-up actions in continuous quality improvement. An example of a follow-up form for study programmes is to give warnings to lecturers who have not uploaded the final assessment score, based on the monitoring and evaluation of uploading grades carried out by the Dean of Academic and Cooperation Affairs. Another follow-up is in the form of circular letters for lecturers to be promoted or to continue their studies, for example to get a doctoral degree. The follow-up actions taken by study programmes on the Implementation of QA is published on corresponding websites.

<u>Evaluation by students</u>

The evaluation by the students refers to the implementation of Internal Quality Assurance Standard system in 2019 appointed by UNY Rector's Regulation No. 41/ 2019 on the Internal Quality Assurance Standard. The evaluation is done regularly to measure the attainment of content and process standards. The evaluation by the students focuses the educational quality in the faculty. The process of evaluation by students is done through a) learning survey through e-monev platform, b) expressing aspirations and c) student workload survey.

Evaluation of the learning process is carried out twice in one semester, at the beginning and the end of each semester. If students do not fill in the evaluation in the system, they cannot access their academic record at the website.

The results of learning process evaluation for the last three years show a positive trend

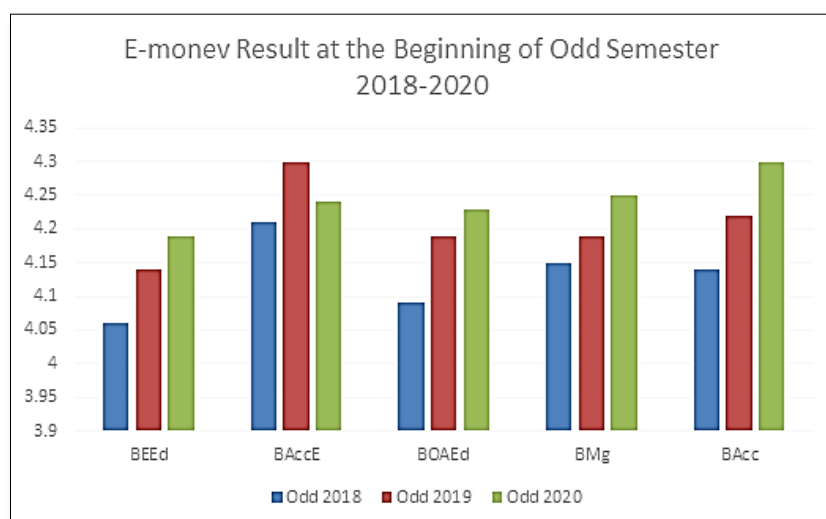E-monev Result at the Beginning of Odd Semester 2018-2020

Figure: Average score of monitoring and evaluation survey (e-monev) at the beginning of odd semester for the last three years
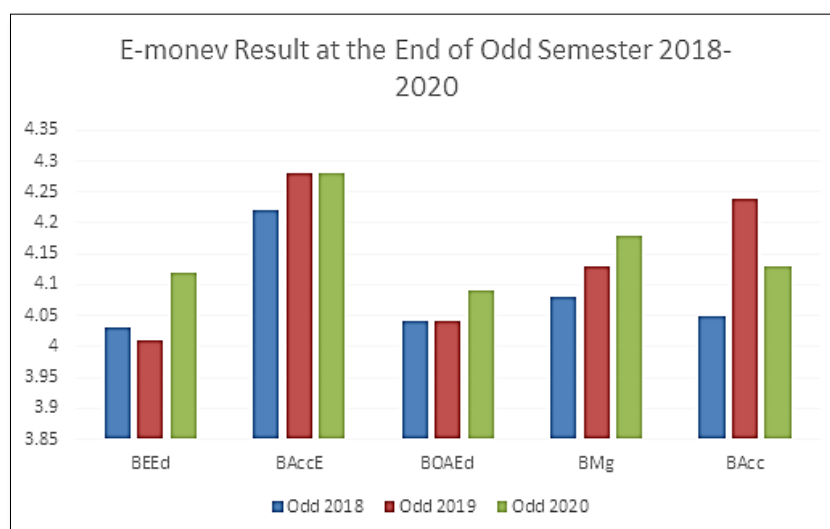

Figure: The chart of e-monev result at the end of odd semester for the last three years

The evaluation by students for the workload is done through a website. The result of this survey is used to measure the average of effective time spent in a week (outside of class sessions) for each course. Besides, it is also used to measure the clarity of assessments, the accessibility of assignments, and the suitability of student workload to the competence achieved through the courses. The average of students' workload at the Faculty of Economics is as follows.

Evaluation of learning services: Students of the Faculty of Economics UNY obtain services and facilities to support their learning during their study. Students' satisfaction towards those services and facilities must be identified The satisfaction survey includes the faculty performance in relation to the performance of the Study Programme Management Unit to realise the visions, student services, human resources, finance, facilities and infrastructures and education process. The survey is conducted periodically and continuously based on the procedures. The results of the survey add to suggestions for the management at the study programme, department and faculty level to improve the quality of the institution's service.
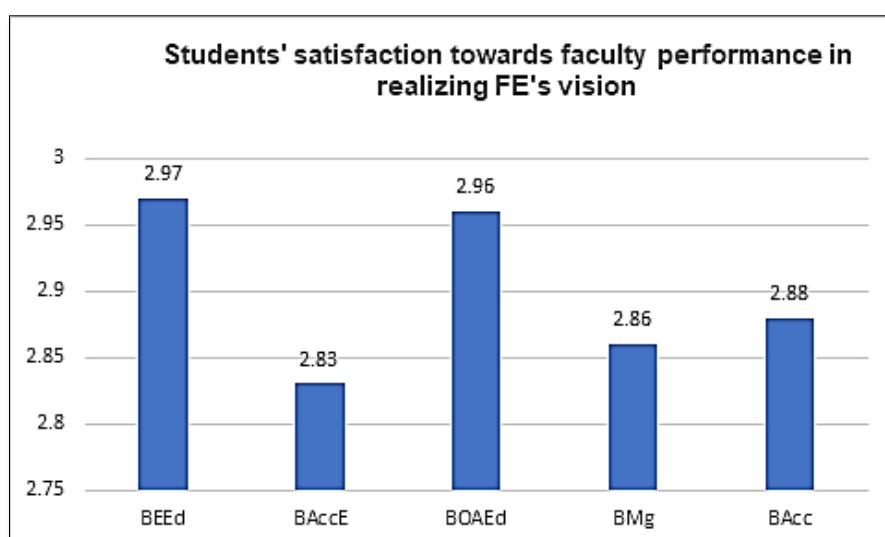
Figure: Students' satisfaction towards faculty performance in realizing UNY visions

Evaluation by faculty

UNY's Rector Regulation[33] about Internal Quality Assurance System states that in every implementation of the system there is a need to do monitoring and evaluation by the management at the university level and at each unit to identify the level of implementation success and the fulfilment of Internal Quality Assurance System standards. The survey instrument to measure lecturers' satisfaction is designed by UNY and can be accessed through the survey website. The survey consists of (1) lecturers' satisfaction towards the management service, (2) lecturers' satisfaction towards human resource management, (3) lecturers' satisfaction survey towards the education process, (4) lecturers' satisfaction towards the management of finance, facilities and infrastructures, and (5) lecturers' satisfaction towards the performance of all units in realising UNY's vision.

The statement in the survey of lecturers' satisfaction of management services contains: 1) the implementation of the five pillars of faculty performance (credible, transparent, accountable, responsible, and fair), 2) Study Programme leadership (operational leadership, organisational leadership, and public leadership), 3) functional and operational management systems (planning, organising, staffing, leading, and controlling), and 4) the existence of a Quality Assurance Unit in the Faculty.

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[33] Rector Regulation Number 41 of 2019 about Internal Quality Assurance System
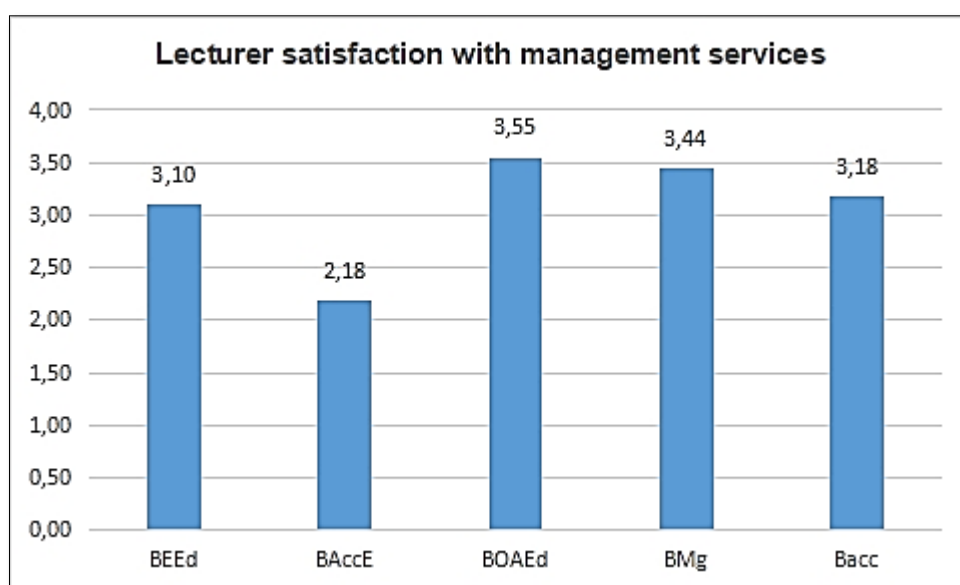
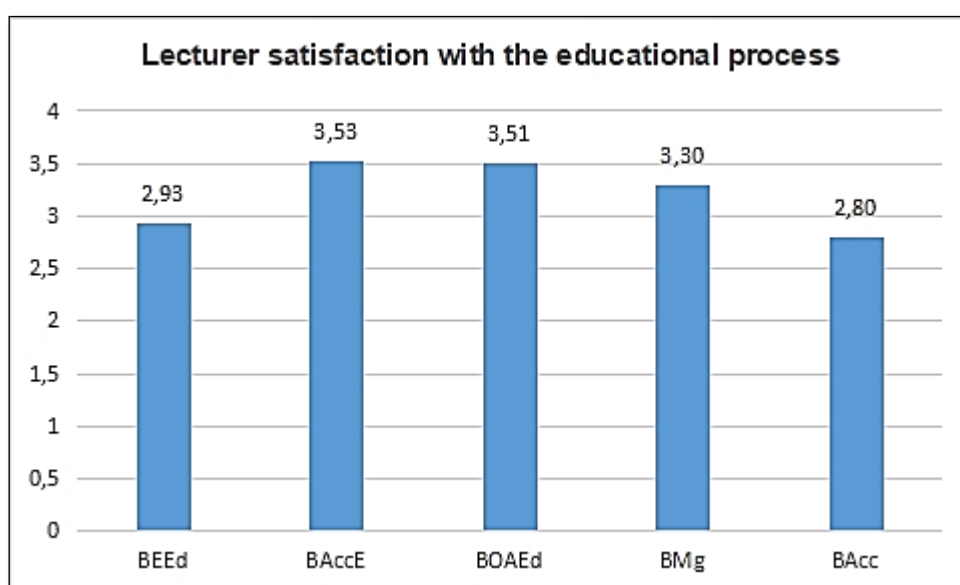Figure: Lecturers' Satisfaction towards Management Services (2020)

Figure: Lecturers' Satisfaction towards Educational Process (2020)

The results of the surveys by lecturers are discussed at the Faculty Meeting attended by the deans and study programme coordinators. This meeting serves as the basis of preparing a follow-up plan. Then, monitoring of the implementation of the follow-up plan is carried out by the faculty management and the faculty quality assurance unit. The implementation of the follow up actions is a form of implementation Determination, Implementation, Evaluation, Control and Improvement cycle at the improvement stage.

External evaluation by alumni, employers, and third parties

The evaluation of faculty performance by external parties is carried out as an effort to obtain information on satisfaction of services provided by the faculty. This is done to formulate corrective

actions and service improvements. The evaluation by external parties is based on the Regulations of the Minister of Research, Technology, and Higher Education of the Republic of Indonesia[34].

Evaluation by alumni is carried out through "tracer studies" conducted in each study programme and through survey.uny.ac.id website. Tracer study through the survey.uny.ac.id page can identify the achievements of the faculty based on the evaluations by alumni and graduate users. Based on the results of the tracer study, the following information about the waiting time to get an employment is obtained.

The Faculty of Economics alumni are considered to have a good match with the field of work they are involved in. The trend for the last 3 years shows an increasing percentage, it is above 50 %, which means that graduates work in fields according to the graduate profile expected by each study programme. There are several aspects that are considered low by graduate users, including foreign language skills and mastery of information technology for database management. Based on the aspects, the study programme has made improvements by adding courses and weighting course credits that are correlated with the needs of graduates. Efforts are made to improve the structure of the curriculum.

The results of evaluation by the Study Programme and Faculty will be reported into follow-up plan lists. To control the implementation process, the actions that are taken in the follow-up plan:

(a) must be conducted based on the determined schedules. The plan is integrated into the report of Management Review Meeting and is published at the Faculty of Economics' website. The publication of Management Review Meeting results is also uploaded to the SiMONA UNY that can be accessed by the head and the quality assurance unit at the faculty level.

(b) The accomplishment of the follow up plan is monitored by the faculty administrators through faculty meetings periodically or once in a month. At the study programme level, monitoring is conducted based on the mechanism of study programme lecturer board meeting which is done monthly. The monitoring is conducted to ensure that follow up is planned based on the set standard and performance indicators and to identify the occurrence of the deviation from the set goal. All steps are documented as evidence of implementation and materials for planning to improve the quality of education in the Faculty of Economics.

(c) Modifications are made to suit the needs.

(d) Modifications that are made during the COVID-19 pandemic include creating standard operating procedures (SOP) of online academic administration services such as correspondence management, online thesis defence, online *judicium*, and online graduation ceremony. Many online SOPs at the Faculty of Economics UNY can be accessed at the website.

e) Every set and implemented modification is well-documented at the faculty's website and other information systems.

Online services for graduate diploma and academic records legalisation with certain steps and procedures can be accessed through the website. Documentations of academic programmes such

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[34] Regulation of the Minister of Research, Technology, and Higher Education of the Republic of Indonesia No. 32/2016 on Accreditation of Study Programs and Universities; Regulation of the National Accreditation Board for Higher Education No. 2/2017 on the National Education Accreditation System; and Regulation of the National Accreditation Board for Higher Education No. 4/2017 on Policies on the Preparation of Accreditation Instruments.

as *judicium* participants' data, graduation, diploma legalisation data, and submission of the final thesis exam data will be organised by the academic subsection and reported gradually to internal parties, especially to the leaders in the Faculty of Economics UNY.

Programme documentation

The study programmes' documents consist of academic guidelines, student handbooks, Semester Lesson Plans (module handbooks), course schedules, exam code of conduct, exam questions, examination schedules, audit result of internal quality, e-monev results of the teaching-learning process, and Standard Operating Procedures for laboratory use that is well-documented both in printed and in digital formats. The document can be easily accessed through each study programme's or via faculty's website. General information update is conducted regularly minimum once a year on Semester Lesson Plan, audit result of internal quality, SOP of laboratory use. Meanwhile, other specific information will be renewed every semester (course schedules, exam schedules, and teaching-learning monitoring results).

The learning outcomes that are documented in the curriculum are explained in more detailed in the learning outcomes of the Semester Lesson Plan. The lesson plan documents include Graduate Learning Outcomes, Course Learning Outcomes, Learning Activities, and the evaluation mechanism of every course. The Semester Lesson Plan of each course can be accessed at the online learning site of each course on UNY Learning Management System (LMS) at BeSmart and Attendance List websites.

The evaluation mechanism of students' learning outcomes of each course is managed by the lecturer based on the university's academic regulation that can be accessed via the faculty's website. The exam questions are verified as part of the quality assurance system of the learning outcomes.

Study programme and faculty also publish information on thesis, exam, and other required assignments as part of the learning completion, and other important administrative information on the websites.

The document of study programmes's quality assurance is regularly renewed minimum once a year and can be accessed via faculty and study programmes' website and displayed in the digital and printed formats to ensure transparency to the stakeholders.

All information related to the activity will be evaluated and renewed regularly by related parties, such as information on lecture activities by academic staff, and information on scholarship and students' competition by student and alumni staff. Feedback and suggestions related to the information demanded by many stakeholders are presented in a portal consisting of specific information for the most frequently searched information. Career information can be accessed through UNY's Certification and Career website. Meanwhile, the entrepreneurship programme at UNY is available at the University's website.

To support academic quality assurance at the faculty level, Quality Assurance Unit consisting of Quality Assurance Taskforce of each study programme is created. Quality Assurance Unit annually makes scheduled programmes to ensure that academic quality at the faculty and study programmes' level is in accordance with quality standards and other determination documents. The schedule of quality assurance programme in the 2020/2021 academic year can be accessed at the faculty's website.

Appraisal:

Within the frame of a very comprehensive quality assurance system UNY has installed a quality assurance and development procedure, which systematically and continuously monitors and develops the quality of the study programme with respect to its contents, processes, and outcomes. It takes into account the evaluation results and the analysis on student workload, success rate, and graduate employment as well as the profile of the student population. Faculty members and students participate in the respective committees to plan and assess the quality assurance and development procedures. Responsibilities are clearly defined.

Evaluation by the students is carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are communicated to the students and provide input for the quality development process.

Quality control by the faculty is carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are communicated and provide input for the quality development process.

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

The HEI regularly publishes current news and information – both quantitative and qualitative – about the study programme.

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

Quality profile

HEI: Universitas Negeri Yogyakarta

Bachelor programme:

1. Bachelor of Economic Education (BEEd)
2. Bachelor of Office Administration Education (BOAEd):
3. Bachelor of Accounting Education (BAccEd)
4. Bachelor of Management (BMg)
5. Bachelor of Accounting (BAcc)

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

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.1.6* Methods and scientific practice (Asterisk Criterion)			X		
3.1.7* Examination and final thesis (Asterisk Criterion)			X		
3.2 Structure					
3.2.1* Modular structure of the study programme (Asterisk Criterion)			X		
3.2.2* Study and exam regulations (Asterisk Criterion)			X		
3.2.3* Feasibility of study workload (Asterisk Criterion)			X		
3.2.4 Equality of opportunity			x		
3.3 Didactical concept					
3.3.1* Logic and plausibility of the didactical concept (Asterisk Criterion)			X		
3.3.2* Course materials (Asterisk Criterion)			X		
3.3.3 Guest lecturers			X		
3.3.4 Lecturing tutors			X		
3.4 Internationality					
3.4.1* International contents and intercultural aspects (Asterisk Criterion)			X		
3.4.2 Internationality of the student body				X	
3.4.3 Internationality of faculty			X		
3.4.4 Foreign language contents			X		
3.5* Multidisciplinary competences and skills (Asterisk Criterion)			X		
3.6* Skills for employment / Employability (Asterisk Criterion)			X		
4. Academic environment and framework conditions					
4.1 Faculty					
4.1.1* Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			X		
4.1.2* Academic qualification of faculty (Asterisk Criterion)			X		
4.1.3* Pedagogical / didactical qualification of faculty (Asterisk Criterion)			X		
4.1.4 Practical business experience of faculty			X BOAEd, BEEd, BAccEd.	X BMg, BAcc	
4.1.5* Internal cooperation (Asterisk Criterion)			X		
4.1.6* Student support by the faculty (Asterisk Criterion)		X			
4.1.7(*) Student support in distance learning (only relevant and an Asterisk Criterion for					X

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