Decision of the FIBAA Accreditation and Certification Committee

8th Meeting on November 30, 2022

PROGRAMME ACCREDITATION

Project Number:	21/102 (Cluster 1)
Higher Education Institution:	Universitas Airlangga
Location:	Surabaya, Indonesia
Study Programme:	Bachelor of Accounting Programme
	Sarjana Akuntansi – S.A. (Bachelor of Accounting)
	Master of Accounting Programme
	Magister Akuntansi – M.A (Master 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: November 30, 2022 to November 29, 2027

According to § 8 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 FIBAA Premium Seal is awarded.

Assessment Report

Higher Education Institution:

Universitas Airlangga, Surabaya, Indonesia

Bachelor/Master programmes:

Bachelor of Accounting programme

Master of Accounting programme

Qualification awarded on completion:

Sarjana Akuntansi – S.A. (Bachelor of Accounting)

Magister Akuntansi – M.A (Master of Accounting)

General information on the study programme

Brief description of the study programme:

Bachelor of Accounting programme (BAP)
BAP strives to produce graduates who have adequate knowledge and understanding in the accounting field and have critical, analytical, and systematic thinking, with a good moral and ethical compass. Graduates work in all fields of business and finance, including audit, taxation, financial and general management, or public accounting. They are able to apply accounting theory and concept in identifying accounting, problems, analysis data and providing solution alternatives for identified problems and making accurate managerial decisions.

Master of Accounting programme (MAP)
MAP aims to produce graduates who master the knowledge in different functional areas of accounting and apply such knowledge to solve accounting problems and contribute to the development of science and accounting practices through professional involvement, research activities, and publications. Students may choose between Financial Accounting & Auditing, Management Accounting, Taxation and Public Sector Track.

Type of study programme:
BAP: Bachelor programme
MAP: Master programme

Projected study time and number of ECTS credits / national credits assigned to the study programme:
BAP: Eight semesters (four years), 144 credits (230,4 ECTS)
MAP: Four semesters (two years), 46 credits (73 ECTS)

Mode of study:
full-time

Didactic approach:
Study programme with obligatory class attendance

Double/Joint Degree programme:
BAP: optional
MAP: no

Scope (planned number of parallel classes) and enrolment capacity:
BAP: 255 student intakes per year
MAP: 75 student intakes per year

Programme cycle starts in:
BAP: August

MAP: February and August

Initial start of the programme:
BAP: august 1963
MAP: august 2001

Type of accreditation:
Initial accreditation

Procedure

A contract for the initial accreditation of the Bachelor of Accounting porgramme (BAP) and Master of Accounting programme (MAP) was made between FIBAA and Universitas Airlangga on August 16, 2021. On March 4, 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:

Prof. Suryo Budi Santoso
Universitas Muhammadiyah Purwokerto, Indonesia
Economic and Business Faculty Associate Professor, Head of the Master of
Management Program (Postgraduate Program)
(Accounting, Business, Management, and Economics, Digital Teaching, blended learning)

Prof. Dr. Irina Duscher
European Distance University, University of Applied Sciences, Hamburg, Germany
Professor of Business Administration, esp. Controlling & Finance (Business administration, Controlling, Finance, Auditing, Management, Accounting, Business
Development, Entrepreneurship, Economics, Digital Teaching, Blended Learning)

Ali Oezdemir
University of Koblenz-Landau, Germany
Master in Information Management (M.Sc.)
(completed: Finance and Accounting (B.Sc.))

Gerd Rieger
Rieger training. Innovative business training. Berlin, Germany
Business Owner
(Business Administration, Accounting, Human Resource Management, Logistics, Economics)

Prof. Dr. Jochen Zimmermann
University of Bremen, Germany
Professor of Accounting
(Corporate Accounting, Controlling, Accounting, Business Administration)

FIBAA project manager:
Nora Winckel

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an online conference (because of the Covid-19 pandemic). The online conference took place on August 2-4, 2022 via the video conferencing tool *Zoom*. The same cluster

---

[1] The panel is presented in alphabetical order.

included an appraisal of the PhD in Accounting. At the end of the online conference, the panel has given a short feedback on its first impressions to representatives of the HEI.

Summary

The Bachelor and the Master of Accounting programmes offered by Universitas Airlangga, Surabaya, Indonesia fulfil the FIBAA quality requirements for bachelor and master programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on 2022, November 30th and finishing on 2027, November 29th. The programmes are 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:
- The panel recommends putting a bigger emphasis in data acquisition and strive to integrate more IT- applications (3.1.1 Logic and conceptual coherence).
- The panel recommends enlarging the foreign language content and being straight in doing so. This could also foster the internationalisation, which is a clear set strategic goal (3.4.4 Foreign language content).

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

There are many criteria in which the programme exceeds the quality requirements:
- 1.3.1   Positioning of the study programme in the educational market
- 1.3.2   Positioning of the study programme on the job market for graduates
- 2.2   Counselling for prospective students
- 2.3   Selection procedure
- 3.1.3   Integration of theory and practice
- 3.2.4   Equality of opportunity
- 3.3.1   Logic and plausibility of the didactical concept
- 4.1.2   Academic qualification of faculty
- 4.1.5   Internal cooperation
- 4.1.6   Student support by the faculty
- 4.4.2   Access to literature
- 4.5.2   Alumni Activities
- 5.2.1   Evaluation by students
- 5.2.2   Evaluation by faculty
- 5.3.1   Programme description
- 5.3.2   Information on activities during the academic year

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

Information

Information on the Institution

Established on 10 November 1954, Universitas Airlangga (UNAIR) is one of the oldest state-owned universities in Indonesia. As of 2022, UNAIR offers 175 study programmes under 15 faculties and one postgraduate school, with nearly 39,800 students (63 percent undergraduate students and 37 percent postgraduate students) and 2,002 full-time faculty members from which 42 percent hold PhD degrees. UNAIR also offers seven International Undergraduate Programmes (IUP) under seven faculties. National Accreditation Board of Higher Education or BAN-PT has accredited "A" or "Excellent" for the majority of the study programmes (136 study programmes or 80 percent). Seventy-five study programmes have international recognitions from various accreditation and certification bodies such as The Accreditation Service for International Schools, Colleges and Universities (ASIC), Foundation for International Business Administration Accreditation (FIBAA), ASEAN University Network-Quality Assurance (AUNQA), The Alliance on Business Education and Scholarship for Tomorrow (ABEST21), and Agency for Public Health Education Accreditation (APHEA), Accreditation in Engineering Computer Sciences Natural Sciences Mathematics (ASIIN), with alumni working worldwide signifies UNAIR's reputation and contribution.

UNAIR has a vision — to become an independent, innovative, and leading university at the national and international level and the pioneer in science, technology, and humanities with religious morality as an anvil. UNAIR has been positioned in rank four among the best universities in Indonesia. With a total population of more than 270 million and 4,493 higher educations, Indonesia provides a vast market for higher education institutions, no exception for UNAIR. The ratio for student admission has been relatively stable for the last six years (2015-2021), with an average of competitiveness of 1:10. In the aspect of internationalisation, UNAIR continues to develop international cooperation, and as of 2020, it has 296 partnerships with institutions from 37 countries, and many new agreements are still to come in 2022. Several international programmes are available such as international classes, joint research, double-degree programs, and joint community service programmes. In addition, UNAIR actively holds global initiatives.

The Faculty of Economics and Business UNAIR (FEB) has devoted itself to human resource development in economics, management, and accounting for over 60 years. FEB is home to over 6,600 students. It consists of four discipline-based departments (Economics, management, Accounting, and Islamic Economics) with thirteen study programmes covering undergraduate, master, and doctoral degrees.

The Department of Accounting consists of three study programmes: Bachelor of Accounting Programme (BAP), Master of Accounting Programme (MAP), and Doctor of Accounting Programme (DAP). It hosts 50 full-time faculty members, with 68 percent holding PhD degrees and 18.37 percent are Professors covering various areas in accounting. The BAP and MAP are among the oldest accounting degree programmes and DAP is one of the only six doctoral degree programmes in accounting offered in Indonesia. The BAP has been certified by AUNQA and all programmes (BAP, MAP and DAP) have been granted ABEST21 accreditation since March 2020.

Statistical data and evaluation results

Statistical Data of Bachelor of Accounting Programme

Study Programme:		Statistical Data Bachelor of Accounting			
		2017/2018	2018/2019	2019/2020	2020/2021
# Study Places		305	255	255	255
#Applicants	Total	5,869	4,695	2,148	2,587
	Female	4,212	3,068	1,542	1,659
	Male	1,657	1,627	606	928
Application rate		1,924%	1,841%	842%	1,015%
# First-year student	Total	302	251	255	251
	Female	216	164	183	161
	Male	86	87	72	90
Rate of female students		71.52%	65.33%	71.76%	64.14%
# Foreign students	Total	8	22	17	16
	Female	4	12	14	9
	Male	4	10	3	7
Rate of foreign students		2.65%	8.76%	6.67%	6.37%
Percentage of occupied study places		99.02%	98.43%	100%	98.43%
# Graduates	Total	360	451	392	312
	Female	227	288	253	200
	Male	133	163	139	112
Success rate		96.36%	100%	100%	100%
Dropout rate		3.64%	0.00%	0.00%	0.00%
Average duration of study		4.4	5	4.8	4.6
Average grade of final degree		3.4	3.36	3.45	3.47

Statistical Data of Master of Accounting Programme

Study Programme:		Statistical Data Master of Accounting			
		2017/2018	2018/2019	2019/2020	2020/2021
# Study Places		90	75	75	75
#Applicants	Total	102	88	61	78
	Female	56	53	41	59
	Male	46	35	20	19
Application rate		127.50%	117.33%	81.30%	104.00%
# First-year student	Total	89	72	55	68
	Female	55	49	36	52
	Male	34	23	19	16
Rate of female students		61.79%	68.05%	65.45%	76.47%
# Foreign students	Total	1	1	2	1
	Female	0	0	0	0
	Male	1	1	2	1
Rate of foreign students		1.12%	1.39%	3.64%	1.47%
Percentage of occupied study places		98.88%	96.00%	73.33%	90.66%
# Graduates	Total	79	74	80	84
	Female	46	46	57	49
	Male	33	28	23	35
Success rate		93.25%	95.83%	94.54%	95.58%
Dropout rate		6.74%	4.16%	5.45%	4.41%
Average duration of study		2.3	2.4	2.4	2.1
Average grade of final degree		3.6	3.5	3.6	3.6

The University states, that in terms of graduates' profiles in **BAP**, the average duration of study is around 4.5 years with an average GPA of around 3.4 (out of 4). Around 60 % of students chose to join several activities to enrich their soft skills and experiences before graduating from BAP, such as internship or student exchange, which may lead to a longer duration of graduation length. Though the average duration is around 4.5 years, there are also a number of graduates who graduated in 3.5 years. This achievement is relatively good but the effort still needs to be taken to improve the average length of study. One of the efforts is to conduct a thesis preparation programme during thesis writing through the pre-thesis seminar, specifically for those students who are taking the thesis course. Not only does this programme help students to prepare their thesis better, so that they can complete the degree on time, it also prevents students from dropping out due to problems that arise during their thesis writing.

For the last four years, the number of applicants in **MAP** has been relatively stable in the range of 80-100 applicants (except in 2019/2020 due to the Covid-19 pandemic), and the acceptance rate is around 87 percent. The success rate is about 95 percent, with an average GPA of 3.6 and a study duration of 2.3 years. As a public higher-education institution, partly funded by a public budget, the programme also has a mission to educate and provide opportunities for less fortunate citizens especially those who come from eastern parts of Indonesia. MAP commits to prioritizing the applicants in such a category. In the future, MAP needs to increase the number of international students, which currently still occupies 1-3 percent of the total admitted students per year. Promotional activities bundled with scholarship opportunities provided by UNAIR are expected to attract more foreign students.

Appraisal

According to the statistical data provided, both programmes run well balanced and since many years under continuous development, considering new goals and fostering new ideas. The reasons for this development are evaluated thoroughly by the University and measures are taken accordingly. The panel appreciates the development of the study programmes since their establishment, especially the more and more international oriented measures.

Programme Description and Appraisal in Detail

1.   Objectives

1.1   Objectives of the study programme (Asterisk Criterion)

UNAIR's development focus on health science, life science, engineering, and socio-humanities science became the basis for the establishment and development of all study programmes. The mechanism of formulating Objectives and ELOs follows this structure:

BAP: The objectives of BAP are to produce a bachelor of accounting that is in line with graduate profiles of the BAP which are to be an accountant, auditor, and analyst; as well as the graduates' ELOs and curriculum structure. In order to meet specific target groups, professional fields, and societal contexts, BAP also strives to produce graduates who have adequate knowledge and understanding in the accounting field and have critical, analytical, and systematic thinking, with a good moral and ethical compass. In more detail, graduates have sufficient competencies in creating financial reporting because they got various courses that explained and practiced it. Graduates also are able to make taxation reports, especially individual reports. BAP provides students with a Taxation Practice course that trains students to do tax reporting (calculate the tax, fill the form, how to submit it, and how to revise it). Similarly, in Auditing, BAP provides an Auditing Practice course that requires students to have critical, analytical, and systematic thinking to provide adequate audit opinion. By having those courses, as well as other knowledge in Business and Management, graduates from BAP are ready to face the real case in the workplace.

In order to graduate from BAP, the students are also required to join additional specific courses and extra-curricular to obtain more hard skills and soft skills so that they will be well prepared in the work-life later on. This requirement is specified in the academic guidance book that is given to the student when they enroll in the programme.

MAP: MAP aims to produce graduates who master the knowledge in different functional areas of accounting and apply such knowledge to solve accounting problems and contribute to the development of science and accounting practices through professional involvement, research activities, and publications. Further, graduates attained qualifications that meet the Eighth INQF level. This level is an expert level and must be attained by graduates from a master programme, according to the Indonesian laws and regulations. Graduates will fit qualifications to practice accounting professions, such as accounting and audit manager, business and tax consultant, academician, and researcher. Accordingly, graduates can work in business companies, government institutions, consulting companies, higher education institutions, to name a few. To produce graduates with knowledge and skill that not only meet that aforementioned level, but also are ready for diverse industries, MAP provides four options of major: financial accounting and auditing, accounting management, taxation, and public sector accounting.

Appraisal:

The qualification objectives of both programmes are explained and convincingly presented in relation to the target group, targeted professional field and societal context of the discipline. They embrace academic proficiency, comprehensive employability, as well as the development of the individual student's personality.

The subject-specific and extra-curricular qualification objectives and skills to be acquired correspond with the aspired level at graduation. They take into account the requirements of the national qualification framework.

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

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

BAP: In the developing curriculum, BAP follows the IES-IFAC for accounting majors in order to provide a global curriculum along with global Accounting and Auditing standards. The University's internationalization strategy becomes an important part of the study programme development. It is reflected in how curriculum and faculty staff are developed and how research and publication are carried out. There is an English Class (EC) included in the programme, it consists of international students and local students who take one course in one semester (AMERTA Programme). For the regular programme, BAP uses mandatory textbooks in English and

International standard along with Indonesian standard regulation books in order to achieve the core competencies of accounting and related knowledge.

The BAP currently has several partners for the Double Degree programme, including Saxion University, Asia University, University of Western Australia, and Deakin University. By conducting this programme, students will experience study abroad for two semesters, vice-versa for the students from university partners. Moreover, BAP along with the Department of Accounting held an international conference and invited scholars from various countries as speakers to share their knowledge.

MAP: The curriculum aims at matching and benchmarking the knowledge and skills comparable to similar programmes at foreign universities. It does not only follow the INQF, but also has been benchmarked to international standards, i.e. Association of Business Schools-ABS UK, Association of Chartered Certified Accountants-ACCA, Association to Advance Collegiate Schools of Business-AACSB, and several neighbourhood universities in Asia. It provides opportunities for students who plan to work abroad, in international companies, national companies which have traded with foreign companies, or to continue their study abroad. This is supported by lecturers who graduated abroad and share their international experience and network in organising non-degree training, exchange programmes, international conferences, and research training.

Apprisal:

The design of the programmes manifests in several elements their international orientation. The international content, the international environment during the studies and the English language courses/materials promote the graduates' employability in an international context. The learning outcomes of the three programmes are in line with the international benchmarks enabling the students to acquire the necessary international knowledge and expected skills.

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

1.3   Positioning of the study programme

BAP: According to THE World University Ranking, Accounting UNAIR ranks number 601+ which is one of the best accounting majors in Indonesia, along with ITB and Universitas Indonesia. It is also evident in the predicate "A" from BAN-PT and AUN-QA, ABEST21, and AACSB (Member). The general and required knowledge which is shown from the provided courses have to be taken by the students to generate accounting graduates who are qualified nationally (INQF and accounting association) and internationally (IES - IFAC). In order to achieve the objectives, one of the ways is by collaborating with The Institute of Chartered Accountants in England and Wales (ICAEW). Students can take a programme in ICAEW to improve their knowledge and skill as well as to get certified from ICAEW which is recognized worldwide. Through the collaboration with ICAEW, some courses have been waived so that students do not need to take them in the BAP. Furthermore, compared to

other universities such as UI, UGM, ITB, or UNPAD, the BAP UNAIR provides accounting-related courses in several levels more than those universities, for example, BAP has Intermediate Accounting 3, Taxation Practice, and Auditing Practice, while those universities do not. It is designed to make the graduates have a deeper understanding and practice about accounting.

Based on the latest tracer study, 90 percent of the graduates work in accounting-related positions in various work fields such as public accounting firms, banking, manufacturing companies, and government offices. Around 84 percent of the graduates get their first job or become an entrepreneur in less than six months which indicates that the demand for our graduates is relatively high. Furthermore, the demand for graduate students in accounting has been increasing in the past few years. In fact, accounting has become the top five most wanted jobs in Indonesia. One of the key factors explaining the competitive nature of our graduates is the effectiveness of our triple helix university-business government collaborations. This collaboration creates high opportunities for internships and job placements. Moreover, students currently also join various out of campus programmes (MBKM internship programme). In order to be competitive, students are also required to take a professional certification programme upon their graduation.

MAP: According to The Indonesian Ministry of Education, Culture, Research, and Technology database, there are 76 master of accounting programmes in Indonesia and 35 of the programmes offered by state-owned universities including MAP. Established in July 2001, MAP is the third oldest state-owned master of accounting programme in Indonesia after North Sumatra University Master of Accounting programme in western Indonesia and Diponegoro University Master of Accounting programme in central Java. In the eastern parts of Indonesia, there are 14 state-owned and ten private master of accounting programmes. Since UNAIR is the HEI with the most A accreditation study programmes in the east region, MAP becomes the first alternative for potential students from the eastern parts of the Indonesia archipelago (Sulawesi, Bali, Nusa Tenggara, and Papua). Being located in Surabaya, the capital city of East Java and one of Indonesia's most significant industrial cities has given MAP a competitive advantage of a constant need for task-readiness employees. With 24 private and state-owned magisters of accounting programmes as close competitors and an average of 70 new students enrolled each year, MAP controls 15 percent of the market share with the level of competitiveness is close to 1:2.

While other universities commonly have separate programmes for a master of science and master of applied accounting programme with a different focus of study between accounting science and practices, MAP elects otherwise. Surrounded by various industries from service to manufacturing and many government offices have created a demand for multi-task workforces. Considering all those factors, MAP defines itself as a one-stop master of accounting programme that focuses on theoretical and practical skills.

According to tracer study report 2017 and 2021, the majority of MAP graduates work in educational institutions (37 percent), followed by governmental offices (28 percent) and service industries, including banking and insurance (13 percent). Most of them play roles as an academician (34 percent), analysts (20 percent), and accountants (18 percent) in their organizations. The report reveals interesting results that work in the educational sector does not necessarily mean that the graduates are employed as a lecturer. Several of them also become entrepreneurs by providing educational services.

BAP and MAP formulate the vision and mission based on UNAIR strategic plans. UNAIR updates its strategic plans every five years. For 2021-2026, UNAIR strategic plans have shifted to focus more on enhancing graduates' relevance and increasing global impact. BAP and MAP have accommodated the shifting into the new curriculum just launched in 2021.The study programmes use this strategic plan as a reference to reformulate their vision, mission, and programme's strategic plans. While BAP plays the role of providing fresh graduates in accounting to fill jobs from operational up to middle management, MAP is especially important to those who plan to have a career in research or teaching-related occupation and a policymaker. In other words, the master's programme allows graduates to move either towards a narrower and deeper specialization or a scientific or managerial career.

Appraisal:

For both programmes, the University has thoroughly examined the educational market and used the results in establishing its own unique and competitive profile. During the online conference the University has shown that the University steadily takes into account the potential future fields of employment for graduates. Moreover, due to the strong contact with the alumni, they analyse continuously the job market for graduates and incorporate these findings in the study programme. The programme is convincingly integrated into the University's overall strategic concept and qualification goals are in line with the University'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

BAP

The student admission process at UNAIR is managed centrally by the Student Admission office (PPMB). With regard to admission requirements, UNAIR follows national regulations, i.e. Regulation of The Minister of Education and Culture Number 6 Year 2020 and University regulation. Prospective students for BAP must be graduated from high school level. To assess such a requirement, there are four schemes provided to be admitted to the University:

- SNMPTN (Seleksi Nasional Masuk Perguruan Tinggi Negeri) is the first batch of the University's undergraduate admission process. SNMPTN is a portfolio analysis admission scheme in which a committee appointed by the government (LTMPT/Lembaga Tes Masuk Perguruan Tinggi - University Admission Test Institute) invites Indonesian students from all over Indonesia based on their academic and non-academic achievements during their high school study and their school's national accreditation status. SNMPTN does not require applicants to sit for an exam. The selection process weights applicants' eligibility from their performance reports of the last five semesters in high school, their portfolios and the accreditation of the high school from which they come from. The portfolio consists of:
Letter of personal statement (which includes information on education, experience, and achievement during high school);
Letter of motivation and study commitment (consisting information on students' motivation in choosing the programme and financial support).
- SBMPTN (Seleksi Bersama Masuk Perguruan Tinggi Negeri). SBMPTN is a computer based written test. It is the second batch of University admission process for undergraduates managed by a committee under the government (LTMPT - University Admission Test Institute). SBMPTN exams include academic aptitude test and specific subject-based test. The academic aptitude test measures verbal, numerical and reasoning skills and potentials. Meanwhile, the specific subject-based test examines applicants' understanding of several high-school subjects such as Mathematics, Physics, Biology, and Chemistry, Sociology, Economics, Geography, History and English. All test materials are prepared by a national committee.
- Mandiri Selection. The Mandiri Selection is also a computer-based written test. It is the last batch of undergraduate student selection conducted independently by UNAIR. Prospective students for the Bachelor programmes in the Faculty of Humanities must be graduated from high school or equivalent no more than two years prior to the admission. Similar to SBMPTN, Mandiri Selection requires students to sit for general scholastic test and specific subject based test. The test materials for Mandiri Selection are prepared by the University.
- International track; is specialised for applicants who want to join the international programme. The selection process consists of a written test, English capability, and interview and administered by the PPMB. The student in this track will be more exposed to the international experience by participating in the double or joint degree programmes and exchange studies in partner universities.

All information related to the admission and selection procedures is accessible through the PPMB website. For the National type (SBMPTN and SNMPTN), the selection result is announced

nationwide by LTMPT. While for the Mandiri and International types, the shortlisted candidates who qualify for the admission test and the final results are available on the PPMB website on the announcement date.

The admission process is regulated under the rules and regulations of the Ministry of Education. SNMPTN and SBMPTN are admission processes managed by a national committee (LTMPT). In addition, UNAIR conducts an independent admission test (Mandiri selection) to fulfil the targeted capacity. All the admission processes ensure that the study programme will have qualified candidates.

SNMPTN is based on the student index and school index. To ensure the transparency of SNMPTN selection process, schools are involved in marking student index and school index. In terms of student index, schools are required to rank their students' university application based on students' performance such as school subject grades and students' performance portfolios. On the other hand, the school index measures the performance of the school in delivering education that comprises school performance in academic and non-academic competition, school accreditation and school education management. As SNMPTN requires students and their school involvement in the admission process, the results of SNMPTN are fairly determined by the performance portfolio of the students and the school as well. The official website of the SNMPTN committee (LTMPT's official website) serves as the main tool for the school and the prospective student to monitor the admission process.

In SBMPTN, prospective students are required to sit on a computer-based exam. All admission processes are facilitated by LTMPT. The SBMPTN tests are conducted in universities appointed by the SBMPTN committee and near to the students' homes. As the admission test is computer-based and conducted under invigilation, the examination result is reported to the prospective students. Therefore, the result of SBMPTN is determined by the students' ability to pass the examination.

The third selection procedure, the Mandiri selection, is an admission test conducted by the University independently. The test is also computer-based and similar to SBMPTN. As an independent admission process, Mandiri test is managed by PPMB (UNAIR's admission centre). The registration process is facilitated through the website. The examination uses the computer facilities of the University and it is under the invigilation of the committee.

For IUP, in addition to the written tests results, prospective students should also provide proof of the English Proficiency test (TOEFL) with ≥ 500 score.

All schemes and procedures shall ensure that the study programme will have qualified candidates to process in higher education in order to maximise the study success rate. In the admission process, all prospective students are treated equally regardless of their gender or race. The admission processes are also guided by quality standards and audited annually.

For the bachelor programmes, the English proficiency test is part of the written and portfolio tests. UNAIR requires that Bachelor graduates achieve a TOEFL score of at least 450 after graduation. For the IUP students, English proficiency must be proven by TOEFL IBT (Score 60) or TOEFL CBT (Score

173), TOEFL ITP (Score 500), IELTS (Score 5.5), Airlangga English Language Proficiency Test – ELPT (Score 500) and an interview in English.

BAP offers various student activities to enhance student English proficiency, such as studying the updated international literature in every course, participating in student outbound programmes, and international competition. Moreover, language Center provides language training and testing programmes which can assist all students in ensuring foreign language proficiency.

MAP

The admission process for MAP is managed internally by PPMB UNAIR. The admission period for MAP opens every month from February to June for an odd semester intake and September to January for an even semester intake. At the registration stage, candidates should meet the minimum requirements of MAP (http://pendaftaran.unair.ac.id). They consist of academic merit (Bachelor's degree certificate from a recognised (accredited) university with a minimum GPA of 3.00 out of 4.00). English proficiency (TOEFL or equivalent ≥ 475), and proof of commitment to the study, such as a good health letter, study permit for candidates who have employment status, and a resume, motivation letter and recommendation letter from Indonesia Embassy in the respective countries for international candidates. The candidates are also required to pass the admission and interview test. These requirements are in line with the Minister of Research, Technology, and Higher Education Regulation Number 50/2018 on the National Standard for Higher Education.

Since 2019, MAP has had a fast-track programme. Since then, there have been two channels for admission: the regular and fast-track programmes. The fast-track programme is specifically offered internally to undergraduate students from the BAP UNAIR. Students can apply for MAP while they start the seventh semester of their bachelor studies. There are two strategic objectives of the programme. Firstly, it allows students with high performance to study at MAP. MAP benefits the programme by having a high-quality student intake. Secondly, it will enable lecturer-student research projects during the undergraduate study to be continued to the master level. By doing so, it will potentially increase the number of article publications by lecturers and students. MAP capacity for each year is 80 students, the total number for the regular and fast-track programme.

As recently developed, MAP, in collaboration with the Accounting Professional Programme (APP) offers a combined programme where students will graduate with two certificates of Magister of Accounting (MA) from MAP and a professional accountant certificate from APP. The APP has a strong focus on the practical skills of the student. MAP uses this collaboration to enhance student exposure to industries and current practices. By not separating the regular and combined students during lectures, MAP will assimilate their knowledge and skills. When launched in the odd semester of 2021, the capacity for the combined programme is 20 students per year.

The selection process for MAP is university-based and upholds fairness. The requirements are stated explicitly on the admission centre website and can be accessed by all candidates. Overall, there are five stages of the selection procedures for candidates of MAP:

- The administration test. It sorts out candidates based on the acquisition of documents as detailed in 2.1. Admission Requirements. This procedure is important to select candidates who meet the entry requirements to study at MAP (minimum GPA of 3.00 out of 4.00 and English proficiency test: (TOEFL or the equivalent ≥ 475).
- The admission test. It consists of the Scholastic Aptitude Test and English proficiency tests (for those who have no English proficiency certificate)—this test screens candidates with sound academic backgrounds and minimum English capability for the programme.

- The interview test. The candidate who passes the administration and admission tests will proceed to the interview test. The interview test assesses the candidate's motivation and commitment to study at MAP. This step is essential to assure the continuity and success rate of study for a student.
- Language and culture training. For the international candidates, during the interview test, the interviewer also assesses their commitment to participate in an Indonesian language class managed by the university for one year to get a BIPA certificate (Indonesia Language and Cross-Cultural Adjustment Certificate for International Students). This programme is vital to accelerate the adjustment process for international students.
- The bridging programme. During the interview test, the interviewer also selects candidates for the bridging programme based on candidates' accounting knowledge and research skills. The bridging programme is designed to assure all admitted candidates will have roughly the same initial knowledge and skills, therefore, guaranteeing the effectiveness of learning and skills transfer during the study.

The minimum English proficiency is mandatory to pass the admission test (minimum 475 TOEFL test or the equivalent). This requirement applies to master and doctoral programmes candidates. To improve student English proficiency during their study time, MAP provides the opportunities for students to join an English club that is arranged and organised by MAP and the student union. The English club focuses on improving students' writing and speaking skills. Meanwhile, for reading skills, students will improve it through reading mandatory literature in each course that is dominated by international literature.

Candidates will be admitted to the programme based on whether they meet all the requirements and the results of the tests. Therefore, the programme can hold the fairness of the admission process. In case candidates outnumber the study places, candidates will be shortlisted based on the assessment of those requirements. Programme coordinator recommends candidates who will be admitted to the programme to the admission committee, consisting of the head of the student admission office, dean and rector. The admission committee meets when all the admission tests per intake have finished and ready for decision-taking.

Prospective students can access complete information related to admission policy and selection criteria through the PPMB website http://www.ppmb.unair.ac.id . The admission system and policy comply with the Standard Operating Procedure set out by the University as stipulated in PPUNAIR-PMB-01 and PP-UNAIR-PMB-02. This standardization ensures the new students admitted to the programmes meet the criteria specified by the University and the study programmes. All this information is published on the PPMB website, social media, leaflets, brochures, posters, newspapers and radio advertisements. The process for new student admission includes online registration via the website, examination by PPMB, and announcement of the selection results.
PPMB provides both online and offline services for prospective students. The prospective students can access all information related to the admission process on the PPMB website or by Whatsapp or email for general inquiries. In terms of offline services, prospective students can visit PPMB.
PPMB announces the decision for the admitted candidates through its website (http://ppmb.unair.ac.id/) along with the detailed procedures for the new student enrolment. For quality assurance purposes, the decision process is fully documented, the final results are accessible to all candidates through their registration account, and a report is sent to all faculties and related units. Moreover, in order to provide transparency and documentation of the process, all the procedures and processes in the PPMB are audited by external auditors based on ISO 9001:2008/IWA 2:2007 standard. The hotline services in PPMB and in study programmes are also

available for inquiry for those who need detailed results of the admission tests managed internally by UNAIR.

Appraisal:

The admission requirements are defined and comprehensible. The national requirements for Indonesia are presented and taken into account.

UNAIR offers a lot of support to its prospective students of both programmes. Applicants can directly turn to a student counselling service for clarification of specific questions, of personal aptitude of career perspectives etc. Personal dialogue between applicants and UNAIR is provided by defined office hours, by telephone, via e-mail and social media. UNAIR ensures a constant availability for prospective students and reacts quickly to incoming enquiries. The counselling options are based on the needs of prospective Bachelor and Master students. The panel welcomes the efforts of the University and suggests continuing on this track.

The four selection procedures for the BAP follow the national regulations of the Republic of Indonesia. The procedures are transparent and ensure that qualified students are admitted. For the MAP, UNAIR has the autonomy to freely create the selection procedure. The selections tracks offered not only ensure that qualified students are chosen who are able to complete the programme successfully. Moreover, they were developed on the basis of the study programme's objectives. The procedure is periodically reviewed for its effectiveness and adapted in accordance with the obtained results.

Professional experience is not required for any of the two programmes.
The admission requirements regarding foreign language proficiency ensure that students are able to successfully complete the study programme (with regard to courses, additional literature, utilisation of counselling services and extracurricular activities). These requirements as well as English preparatory language courses ensure that students are able to successfully complete the study programme.

The admission procedure is described, documented and accessible for interested parties. All information are available on the respective websites of UNAIR, the study programmes and the committee appointed by the government (LTMPT) that is responsible for the SNMPTN and SBMPTN admission processes for BAP. For the MAP, the information are available on the website of UNAIR. In all cases, the admission decision is based on transparent criteria and is communicated in writing to the applicants.
The admission procedure is described, documented, and accessible for interested parties. The admission decision is based on transparent criteria and is communicated in writing.

		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)		MAP	BAP		
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

BAP: The BAP is divided in comulsory and elective courses in different areas, shown in the table below:

Areas of Interest	Number of Courses/ Credits	
	Compulsory	Elective
Financial Accounting	11 courses (52.8 ECTS)	4 courses (19.2 ECTS)
Managerial Accounting	3 courses (14.4 ECTS)	3 courses (14.4 ECTS)
Auditing	4 courses (19.2 ECTS)	2 courses (9.6 ECTS)
Information System	3 courses (14.4 ECTS)	1 course (4.8 ECTS)
Business	7 courses (33.6 ECTS)	6 courses (28.8 ECTS)
Total	28 courses (134.4)	16 courses (76.8 ECTS)

The curriculum in a whole follows below:

Curriculum Overview (BAP)

No	Course Unit	Credit Points (ECTS) per Semester								Workload		Method of Teaching	Form and Duration of Examinations
		1	2	3	4	5	6	7	8	Hours in Class	Hours Self-Study		
SEMESTER 1		35.2								244	588		
1	AGI101 Religion I	4.8								23	56	L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)
2	EKT101 Introduction to Macroeconomics	4.8								35	84	L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)
3	EKT102 Introduction to Microeconomics	4.8								35	84	L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)
4	AKK106 Basic Accounting	4.8								35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)

No	Course												Teaching Method	Examination
5	MNU101 Introduction to Business	4.8								35	84		L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)
6	BAI101 Indonesian Language	3.2								23	56		L/SA/IL	Mid-term Exam, Final Exam (each 60 minutes), and Paper
7	PHE101 Philosophy of Science	3.2								23	56		L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)
8	MNM204 Corporate Law	4.8								35	84		L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)
	SEMESTER 2	**35.2**								**256**	**616**			
9	NOP103 Pancasila		3.2							23	56		L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)
10	NOP104 Civics		3.2							23	56		L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)
11	SOK334 Business Communication		4.8							35	84		L/D	Mid-term Exam, Final Exam (each 90 minutes)
12	MNU102 Introduction to Management		4.8							35	84		L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)
13	MAS101 Statistics I		4.8							35	84		L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
14	MNK101 Financial Management I		4.8							35	84		L/D/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
15	AKK201 Intermediate Accounting I		4.8							35	84		L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
16	MNW201 Entrepreneurship		4.8							35	84		L/D/SA	Mid-term Exam, Final Exam (each 60 minutes), and Paper
	SEMESTER 3			**38.4**						**280**	**672**			
17	PJK201 Taxation I			4.8						35	84		L/D/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
18	AKK202 Intermediate Accounting II			4.8						35	84		L/SA/IL	Mid-term Exam, Final Exam

No	Course			Credit					35 col	84 col	Method	Assessment
19	AKK203 Public Sector Accounting			4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
20	SII306 Accounting Information System			4.8					35	84	L/D/SA	Mid-term Exam, Final Exam (each 60 minutes), and Paper
21	MAS201 Statistic 2			4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
22	MNK201 Financial Management 2			4.8					35	84	L/D/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
23	AKA302 Auditing 1			4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
24	AKM201 Cost Accounting			4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
SEMESTER 4				**38.4**					**280**	**672**		
25	PJK301 Taxation II			4.8					35	84	L/D/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
26	AKK207 Intermediate Accounting III			4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
27	AKM301 Management Accounting			4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
28	SII202 Accounting Computer Application			4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
29	AKA304 Internal Audit			4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
30	MNM311 Law and Regulation in Professions			4.8					35	84	L/D/IL	Mid-term Exam, Final Exam (each 90 minutes)
31	AKA303 Auditing 2			4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)

No.	Course											Method	Assessment
32a	AKM321 Modern Budgeting (Elective)				4.8					35	84	L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)
32b	SII404 Information Systems Audit (Elective)											L/D/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
32c	AKS401 Design of Accounting Information System (Elective)											L/D/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
32d	MNK303 Management Investment (Elective)											L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
32e	MNU302 Feasibility Studies (Elective)											L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
SEMESTER 5					**38.4**					**280**	**672**		
33	AKA306 Introduction to Auditing Practice				4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
34	AKK301 Advanced Accounting I				4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
35	AKM311 Advanced Manajement Accounting				4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
36	SII203 Management Information System				4.8					35	84	L/D/SA/IL	Mid-term Exam, Final Exam (each 60 minutes), and Paper
37	MNU307 Strategic Management				4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
38	PJK302 Taxation Practice				4.8					35	84	L/D/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
39	MNK314 Introduction to Capital Market				4.8					35	84	L/IL	Mid-term Exam, Final Exam (each 90 minutes)
40a	MNK209 Management of Public Finance (Elective)				4.8					35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
40b	PJK401 Tax Planning (Elective)											L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)

No	Course								CP		SWS1	SWS2	Method	Assessment
														Mid-term Exam, Final Exam (each 90 minutes)
40c	AKP401 Taxation Accounting (Elective)												L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
40d	AKM323 Business Analysis (Elective)												L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
40e	AKM324 Sustainability and Integrated Reporting (Elective)												L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
40f	AKK251 Islamic Accounting (Elective)												L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
40g	AKK253 Asset Valuation (Elective)												L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
SEMESTER 6									**24**		**175**	**420**		
41	AKK302 Advanced Accounting II								4.8		35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
42	AKK401 Accounting Theory								4.8		35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
43	PNE402 Research Methodology								4.8		35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
44	AKA307 Professional and Business Ethics								4.8		35	84	L/D/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
45a	AKA321 Forensic Audit (Elective)								4.8		35	84	L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
45b	MNU304 Performance Management (Elective)												L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
45c	MNU324 Risk Management (Elective)												L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
45d	AKM325 Corporate Governance (Elective)												L/SA/IL	Mid-term Exam, Final Exam (each 90 minutes)
SEMESTER 7									**8**		**58**	**140**		

No	Course	S1	S2	S3	S4	S5	S6	S7	S8				
46	AGI401 Religion II							3.2		23	56	L/D/SA	Mid-term Exam, Final Exam (each 90 minutes)
47	Elective Courses 4							4.8		35	84		
SEMESTER 8									14.4	0	0		
48	KKN441 Student Community Service Program								4.8	0	0		
49	PNE499 Thesis								9.6	0	0		
Total		35.2	35.2	38.4	38.4	38.4	24	8	14.4	1,573	3,780		
		232								5,353			

Note: 1 credit point = 1.6 ECTS equivalence

1 CP = 170 minutes of activities consist of 50 minutes independent study, 50 minutes assignment, 50 minutes contact hours

The title of BAP refers to national regulation issued by the Ministry of Research, Technology, and Higher Education of Republic of Indonesia (Permenristekdikti) No.15 the Year 2017 Article 6. Considering that 75% of programme compulsory courses are in the field of accounting, BAP is named Strata 1 Akuntansi (Undergraduate) and the awarded degree is Sarjana Akuntansi - S.A. (Bachelor of Accounting) (Ref.: PP 4/2014, Permenristekdikti 63/2016). The title also refers to the consortium of accounting programmes.

In developing the ELOs, BAP refers to INQF, job market analysis, higher education and/or professional associations, and UNAIR's strategic objectives. BAP ensures the structure of the programme covers both basic and complex subjects in each subject. Basic subjects or courses are offered in early years, and more advanced subjects are offered for higher levels. Basic Accounting, a basic course, is offered in the 1st semester, while Intermediate Accounting I, a more advanced subject, is offered in the 2nd semester with Basic Accounting as the prerequisite subject. The programme already considered the levels of the courses when it developed the curriculum structure. The curriculum is designed to start from general courses to more specialised courses as well as from basic to advanced courses.

BAP divides the course level into three categories: low-order thinking, mid-order thinking, and high-order thinking. The low-order thinking courses are spread between semester 1 to 2. It is intended to provide sound fundamental understanding in accounting and its relevant field, including economics and management. The expected learning outcomes are then increased, students are required not only to recall knowledge, but also to apply the knowledge. Therefore, mid-order thinking spread between semester 2 to 4. Furthermore, students are required to develop more complex understanding and thinking and during their thesis development, the students are required to be able to create knowledge through developing their own research. The high-orders thinking is spread between semester 4 to 8.

The integration between theory and practice is manifested in the targeted skills as described in the table below:

	Skills	Practical Objectives	Samples of Courses
1	Ethical principles	Students are able to demonstrate integrity as individuals with humanity values, morality and ethics	Civics Education, Religion, and Professional and Business Ethics
2	Research and digita literacy	Students are able to manage data used for the compilation of scientific description in a form of thesis or final report as the result of technology science analysis.	Statistics and Research Methodology
3	Critical creative and thinking	Students are able to implement critical thinking in their expertise while keep humanities value and show their excellence performance	Auditing I & II, Business Feasibility Study
4	Teamwork and responsibility	Students are able to work in a team and be responsible with their assignments.	Strategic Management; Investment Management
5	Information technology	Students are able to demonstrate information technology skills in the application of knowledge, decision making, and communicate it clearly.	System information management, accounting information system, design of accounting information system

	Skills	Practical Objectives	Samples of Courses
6	Accounting and business decision making	Students are able to apply quantitative tools in accounting and business to prepare financial information for decision making	Basics Accounting; Intermediate Accounting I, II, III; Advanced Accounting I & II; Computerized Accounting
7	Management	Students are able to implement relevant knowledge and understanding about managing organization	Strategic Management; Performance Management;
8	Communication	Students are able to demonstrate effective communication skills in presenting empirical and theoretical arguments in the field of accounting	Advanced Management Accounting

BAP also holds a company visit programme annually in which students might do on-site visits to the industrial and governmental premises. Before the pandemic, participating students went to the companies such as PT Telkom Indonesia and PT Danone Indonesia, and since pandemic, the company visit activity was being held online for example in 2021 students had company virtual tour to IndoPremier Securities. Students are also able to take industry internship under the MBKM-internship programme, for example students are able to have internship in the start-up company such as PT Go-To Gojek Tokopedia and Lazada and other various huge company such as Samator Group, PT Petrokimia Gresik, and Central Bank of Indonesia.

BAP has a strong commitment to make sure that students are exposed and familiar with interdisciplinary thinking. This can be seen from its intra curricular and extracurricular activities such as Student orientation programme (PPKMB) and Student Community Service (KKN). Upon finishing their study, students also receive a certificate of Credit Unit Achievement ("Satuan Kredit Prestasi"/ SKP), which contains information about non-curricular activities carried out by students during study. In the curriculum, there are several courses that accommodate an interdisciplinary approach through the following subjects: Religion and Indonesian Language (university compulsory subject); and Macro and Micro Economics (faculty compulsory subject). BAP also offers courses in other than accounting fields in both compulsory and elective courses, such as Introduction to Capital Market, Business Communication, Entrepreneurship, Investment Management, and Introduction to Management. Since 2021, students are able to learn non-accounting subjects from another university through the MBKM programme. For example, there are students who learn Strategic Sharia Banking Management subject in the Universitas Indonesia, Design Sprint Methodology, Growth Strategy, and Legal Aspect for Startup in the Institut Teknologi Bandung, and Management Project in the Institut Pertanian Bogor.

The specific methods and scientific practice in the BAP are as follow:
- The implementation of an active-didactic learning strategy allows the integration of knowledge and practical skill within courses. This integration utilizes various learning methods such as discussion, group presentation, case studies, peer learning, journal review, and research-based learning.
- The student has the opportunity to gain hands-on experience and scientific practice through compulsory courses such as research methodology, statistics, and also data literacy. Training courses are also available for students to increase their skills in research and publication, which are provided by the Faculty's Research and Publication Centre (3P).
- Each student also has access to the facilities such as computer lab and subscribed resources such as databases OSIRIS and ORBIS, e-books, and journals through the UNAIR's library.
- All students should write a final thesis as a requirement to earn their degree. The final thesis should apply a robust research method with sound analysis. BAP provides a thesis preparation programme in order to help students prepare their final thesis. BAP also provides thesis writing book guidelines to ensure that students write thesis within its scope.

In addition, students might also do a research internship in the Research Center as the implementation of one MBKM Programme.

The standard for learning-teaching assessment for bachelor programmes refers to university Standard Operating Procedure (PP-UNAIR-PBM-03 for course examination and PPUNAIR-PBM-04 for undergraduate thesis and final project). At the BAP level, the design of course assessment is based on the ELO's of the graduates, Student assessment reflects the expected learning outcomes and covers the objectives of the curriculum. The constructive alignment between assessment tasks and ELOs are explicitly articulated in the SLP (Semester Learning Plan). The technical aspects of this assessment are elaborated in the Course Syllabus.

The criteria for assessment are transparent and accessible to all students since they are explicitly explained in the course outline. Student assessment in the accounting courses uses a variety of

methods such as quiz, homework, case analysis, project design, and (mid & final) exams, depending on the ELOs. To ensure the quality, the examination must be approved by the course coordinator. Each course may set different weights in each assessment technique. Students' final grade is calculated based on the weighted average of various assessment tasks. The grade point adopted by the study programme is based on the criteria set by the university which is using Criterion-Referenced Score (CRS).

Students of BAP are obliged to carry out undergraduate thesis which is regulated in PP-UNAIRPBM-04, it is written based on independent research carried out by a student under one supervisor. Students should defend their undergraduate thesis in front of four examiners. The assessment rubric includes writing skill, presentation, and scientific comprehension, understanding of the thesis and related. Students who are not complying with the minimum standard are given one more opportunity. The guideline for writing a thesis can be accessed online in the faculty 's website.

MAP: The graduates of MAP are expected to play a vital role in the accounting and accounting related fields who can fulfil positions as manager, business consultant, lecturer, and researcher.

The word "Magister" is Indonesian and has the meaning of a master' degree. Thus, the Magister of Accounting programme is the equivalent of the Master of Accounting programme in English. The degree title is MA, which stands for Magister (i.e. Master) of Accounting. It follows the rule from the Ministry of Research, Technology, and Higher Education of the Republic of Indonesia (Permenristekdikti) No.59 the Year 2018 concerning Diplomas, Certificates of Competencies, Professional Certificates, and Degree in Higher Education Chapter 3 Article 20. The rule states that the degree at the university level for magister (master) academic education starts with M followed by an initial of the study programme (MA stands for Magister of Accounting or Master of Accounting in the Indonesian language).

There are two distinct focuses for the Magister of Accounting programme in Indonesia, either focusing on mixed knowledge (applied and theoretical) or single knowledge (theoretical/scientific knowledge). MAP decides to have both focuses, theoretical/scientific and applied knowledge. It corresponds to the MAP strategic location where many industries and government offices are located and it creates demand for graduates with a strong theory and practical knowledge.

The courses can be grouped into two: compulsory and elective courses. The mandatory courses are courses that are generally viewed as a backbone of accounting knowledge and accounting research, such as accounting theory, corporate finance, research methods, among others. Meanwhile, the elective courses are selected by students according to their interest. The elective courses follow the concentrations. The first semester will provide students with general accounting and research methods knowledge (accounting theory and research method course), critical thinking through the philosophy of science course. The second semester provides students with ethics through the business ethics for professional accountants' course, and deepening their research knowledge (research method 1 course), and cross functional knowledge through learning several accounting-related knowledge. The third semester provides students with specialist accounting knowledge. The fourth semester provides students with the opportunity to integrate all they already learnt through writing, presenting, and defending a thesis. See the curriculum below:

No	Course Unit	Credit Points per Semester					Workload		Method of Teaching	Form and Duration of Examinations
		0	1	2	3	4	Hours in Class	Hours Self-Study		
MATRICULATION										
0	Financial Accounting	0					0	0	L	Exam (90-120 Minutes)
0	Managerial Accounting	0					0	0	L	
0	Auditing	0					0	0	L	
0	Multivariate Statistics	0					0	0	L	
0	Critical Thinking and Academic Writing	0					0	0	L	
SEMESTER 1			19.04				140	336		
1	PHE101-Philosophy of Science		4.76				35	84	L	Student engagement Assignment Exam (90 minutes)
2	PNE697-Research Methodology		4.76				35	84	L	Student engagement Assignment Exam (90 minutes)
3	AKA610-Auditing (Seminar)		4.76				35	84	S	Group presentation Assignment Exam (90-120 minutes)
4	AKA608-Accounting Theory		4.76				35	84	L	Student engagement Assignment Exam (90 minutes)

No	Course Unit	Credit Points per Semester					Workload		Method of Teaching	Form and Duration of Examinations
		0	1	2	3	4	Hours in Class	Hours Self-Study		
SEMESTER 2				23.8			175	420		
5	MNU612-Management of Information Technology			4.76			35	84	L	Student engagement Assignment Exam (90 minutes)
6	AKA612-Business Ethics for Professional Accountant			4.76			35	84	L	Student engagement Assignment Exam (90 minutes)
7	AKM618-Corporate Governance in Accounting Context			4.76			35	84	L	Student engagement Assignment Exam (90 minutes)
8	AKK618-Corporate Finance			4.76			35	84	L	Student engagement Assignment Exam (90 minutes)
9	PNE682-Reseach Method 1 (Seminar)			4.76			35	84	S	Group presentation Assignment Exam (90-120 minutes)

No	Course Unit	Credit Points per Semester					Workload		Method of Teaching	Form and Duration of Examinations
		0	1	2	3	4	Hours in Class	Hours Self-Study		
SEMESTER 3- Management Accounting Track (Compulsory)					23.8		175	420		
10a	AKM605-Advanced Management Accounting				4.76		35	84	L	Student engagement Assignment Exam (90 minutes)
11a	MNU634-Strategic Business Analysis				4.76		35	84	L	Student engagement Assignment Exam (90 minutes)
12a	PNE683-Research Method 2 (Seminar)				4.76		35	84	S	Group presentation Assignment Exam (90-120 minutes)
SEMESTER 3- Management Accounting Track (Elective 6 credits)										
13a	MNU605-Strategic Management (EC)				9.52		70	168	L	Student engagement Assignment Exam (90 minutes)
13a	AKM620-Management Controlling System (Seminar) (EC)								S	Group presentation Assignment Exam (90-120 minutes)

No	Course Unit	Credit Points per Semester					Workload		Method of Teaching	Form and Duration of Examinations
		0	1	2	3	4	Hours in Class	Hours Self-Study		
14a	AKM621-Current Issues in Management Accounting (Seminar) (EC)								S	Group presentation Assignment Exam (90-120 minutes)
14b	AKM616-Behaviour Accounting (EC)								L	Student engagement Assignment Exam (90 minutes)

	SEMESTER 3- Financial Accounting & Auditing Track (Compulsory)							
10b	AKK619-Financial Statements Analysis & Business Valuation			4.76		35	84	L	Student engagement Assignment Exam (90 minutes)
11b	AKA613-Current Issues in Corporate Reporting & Auditing (Seminar)			4.76		35	84	L	Student engagement Assignment Exam (90 minutes)
12b	PNE683-Research Method 2 (Seminar)			4.76		35	84	S	Group presentation Assignment Exam (90-120 minutes)
	SEMESTER 3- Financial Accounting &							
	Auditing Track (Elective 6 credits)							
13a	AKA611-Internal Audit (EC)			9.52		70	168	L	Student engagement Assignment Exam (90 minutes)
13b	MNK638-Capital Market Analysis & Portfolio Management (EC)							S	Group presentation Assignment Exam (90-120 minutes)
14a	AKA614-Forensic Audit & Financial Examination (EC)							S	Group presentation Assignment Exam (90-120 minutes)
14b	AKM616-Behaviour Accounting (EC)							L	Student engagement Assignment Exam (90 minutes)

	SEMESTER 3- Taxation Track (Compulsory)								
10c	PJK602-International Taxation			4.76		35	84	L	Student engagement Assignment Exam (90 minutes)
11c	PJK614-Taxation (Seminar)			4.76		35	84	L	Student engagement Assignment
									Exam (90 minutes)
12c	PNE683-Research Method 2 (Seminar)			4.76		35	84	S	Group presentation Assignment Exam (90-120 minutes)
	SEMESTER 3- Taxation Track (Elective 6 credits)								
13a	AKP604-Transfer Pricing Strategy (EC)			9.52		70	168	L	Student engagement Assignment Exam (90 minutes)
13b	AKP605-Tax: Examination, Investigation, and Billing (EC)							S	Group presentation Assignment Exam (90-120 minutes)
14a	AKP606-Tax & Local Retribution (EC)							S	Group presentation Assignment Exam (90-120 minutes)
14b	AKM616-Behaviour Accounting (EC)							L	Student engagement Assignment Exam (90 minutes)

No	Course	Sem 1	Sem 2	Sem 3 (Comp)	Sem 3 (Elec)	Sem 4	Contact	Self-study	Type	Assessment
	SEMESTER 3- Public Sector Track (Compulsory)									
10d	AKP603-Governmental Accounting Systems			4.76			35	84	L	Student engagement; Assignment; Exam (90 minutes)
11d	MNU613-Public Sector Strategic Management			4.76			35	84	L	Student engagement; Assignment; Exam (90 minutes)
12d	PNE683-Research Method 2 (Seminar)			4.76			35	84	S	Group presentation; Assignment; Exam (90-120 minutes)
	SEMESTER 3- Public Sector Track (Elective 6 credits)									
13a	SON641-Public Policy Analysis (EC)				9.52		70	168	L	Student engagement; Assignment; Exam (90 minutes)
13b	MNU636-Public/Governmental Management (EC)								S	Group presentation; Assignment; Exam (90-120 minutes)
14a	AKK615-Public Sector Accounting (EC)								S	Group presentation; Assignment; Exam (90-120 minutes)
14b	AKM616-Behaviour Accounting (EC)								L	Student engagement; Assignment; Exam (90 minutes)
	SEMESTER 4					6.34	46.67	112		
15	Thesis					6.35	46.67	112	R	Student engagement; Exam (120 minutes)
	TOTAL	0	18.8	23.5	23.5	6.35	537	1,288		
				73			1,825			

Note:

Credit Point   46

ECTS   73

1 credit point = 1.5869 ECTS equivalence

1 CP = 170 minutes of activities consist of 60 minutes independent study, 60 minutes assignment, 50 minutes contact hours

L: Lecture

S: Seminar

RS: Research Supervision

EC: Elective Course

There are three types of lectures in MAP; coursework or classical lectures, seminars, and research. The coursework lecture focuses on giving the practical components of the curriculum. The coursework lecture intensifies case studies to practice problem-solving techniques, systems development, tax calculations, and business feasibility projects. For seminar and research, lectures concentrate on the theoretical aspects, current research issues in the particular field and build the student's analytical skills and research capability. Since the majority of the faculty has practical experience, they will bring that to the class. This will enrich the practical aspect.

MAP provides the students with a learning environment by combining a practical application with delivered lectures, workshops, seminars and group work sessions. Some of the activities are:

- Build networking with the industries and practitioners to involve them in the educational process, from curriculum development to lectures.
- Provide students opportunities to hear inspiring guest lectures about the real industrial problems, information and on-site visits to the industrial and governmental premises.
- Bundle MAP with the professional accounting programme starts in 2021 to have industry internships required for students.
- Include research activities as a mandatory course for all students.

	Skills	Practical Objectives	Samples of Courses
1	Ethical principles and professional standards.	Students can develop the ability to identify and respond to ethical and professional issues in accounting.	Business Ethics for Professional Accountant
2	Professional development	Students can develop the ability to communicate accounting information and analysis and accounting research, work with others and have lifelong learning skills.	Philosophy of Science, Research Methodology, Financial Statements Analysis & Business Valuation, Thesis
3	Conceptual/theoretical, practical/technical, analytical skills and creative thinking.	Students can develop competency and ability in functional areas of accounting to identify and analyse accounting problems critically empowered by the latest technology	Accounting Theory, Corporate Finance,
	Skills	Practical Objectives	Samples of Courses
		and provide reasoned solutions based on the results of that analysis.	
4	Research skills	Students can develop competency in quantitative or qualitative research methods.	Research Methodology, Research Method 1, Research Method 2

MAP accommodates interdisciplinary thinking through applying two strategies: (1) course contents and, (2) the teaching and learning methods. The interdisciplinary course contents are achieved by offering several courses such as philosophy of science, corporate finance, and corporate governance. Meanwhile, the interdisciplinary teaching and learning methods are achieved through the following activities:

- The course work is student-centred and entails lecture sessions. It encourages two-way interactions where the lecturer explores the relevant issues in greater depth, and students present their thoughts to reflect student knowledge and understanding. The lecture induces many activities to provide channels for shaping the student's attitude, general and specific skills, and knowledge. The classical lecture is used mainly for the theoretical and conceptual courses.
- The seminar-type class, in contrast, gives students more opportunities and flexibility to express their ideas and thoughts. A group of students leads the discussion, and the other students are responsible for responding or taking the role of opponents. In this learning method, the evaluation focuses on the group performance. Students will spend considerable time outside class to work with their group members to prepare for the in-class presentation. Not only does this method help students gain an understanding of the knowledge by exposing them to research articles and practical cases, but it also builds the required skills and attitude according to ELOs through group work.
- In research supervision, a lecturer is assigned to supervise student research activities. It is a one-on-one meeting between a lecturer and student used specifically for assisting a student in writing his/her thesis. The lecturer helps the student define research problems, choose appropriate theory, provide a literature review, build hypotheses, apply an appropriate research method, collect data, analyse data, and make a good research report. This teaching and learning activity is held parallel with the regular class, and the schedule is arranged flexibly between the lecturer and students.

Furthermore, the interdisciplinary aspects can be achieved through several courses which are interdisciplinary in nature. For instance, students will learn about leadership, ethics, and data analytics. It is expected that those courses will enrich students' knowledge and skills.

MAP is an integrated programme. Students must conduct research during the last semester and publish the report in scientific journals. Students must pass the proposal exam and provide evidence of their participation in scientific activities such as conferences, webinars, joint research, and guest lecturer to continue their research and graduate. While many courses aim at scientific practices, the following courses specifically focus on that matter:

- Research methodology. In this course, students learn the knowledge and skills of research, qualitative and quantitative methods.
- Research method 1. In this course, students apply the knowledge and skills they have learned in the Research methodology course by building a research proposal.
- Research method 2. In this course, students execute the research proposal they built previously by collecting and analysing data related to the proposal.

Besides those courses, MAP also encourages lecturers and students to do joint research. Several students did so and as a result, produced a joint paper published in international journals. Students are also required to attend thesis seminars where a student will present their research. Further,

students also learn methods and scientific practice through seminars and workshops organised by MAP. Regularly MAP invites speakers from top universities in Indonesia and abroad to share their knowledge and experience in those seminars and workshops.

Students' performance related to the ELOs for attitude is evaluated using three components: a group presentation, an individual project or assignment, and student's engagement (in-class and during research supervision). Constructive alignment between assessment tasks and ELOs is explicitly articulated in the SLP. In a lecture or seminar-type teaching method, the lecturer will evaluate student performance individually and as a group by focusing on the targeted attitudes and skills, i.e. problem-solving, communication, argumentation, presentation, and group work. In the supervision-type method, the lecturer will evaluate students' engagement during the supervision and the quality of research undertaken. A lecturer will assist students in developing their research, and finally, give the final mark for their attitude during the thesis exam.

Students are evaluated in the classical lecture and seminar-type class for ELOs general and specific skills based on these four components: group presentation, class engagement, individual assignments, and exams. The individual assignments could be in the forms of readings or writing assignments (e.g. essay, critical review, case, and problem-solving project), and the exams can be sit-in or take-home. Each course can have different weights for the same component, but students' final grades are generally weighted 40:60 for the first and second half of the semester. In research supervision, the student will demonstrate his capability related to the general and specific skills during the thesis exam. A group of lecturers, including the supervisor, will sit as the examiners of the exam.

For ELOs knowledge acquisition, various formative and summative assessments are designed to enable students to demonstrate and apply their knowledge and understanding. In a classical lecture, assessment methods include individual assignments and a midterm and final exam (a sit-in or takehome exam). The assessment method for the seminar-type class focuses on a group presentation, an individual assignment, and exams. In the research supervision, the assessment will consider the quality of the research, students' attitude, knowledge application, and students' performance during the thesis exam. After students finish and publish their research, they can sit for a thesis exam where a group of examiners, including the supervisor, will assess the quality of the research, general and specific skills required by the programme, and their understanding of the related knowledge.

Teaching & Learning Methods	Classical Lecture (L)			Seminar (S)			Research Supervision (RS)		Weight
Assessment ELO	Student Engage-ment	Individual Assignment	Mid & Final Exam	Group Presentation	Individual Assignment	Mid & Final Exam	Student Engage-ment	Thesis Exam	
Attitudes	√			√			√		0.25
General Skills		√	√	√	√	√		√	0.25
Specific Skills		√			√			√	0.25
Knowledge		√	√	√	√	√		√	0.25
Weight	0.05	0.10	0,20	0.10	0.05	0.20	0.10	0.20	100%

Note: Each course can have different weights for each assessment, but students' final grades are generally weighted 40:60 for the first and second half of the semester. After students finish research supervision, they can sit for a thesis exam where lecturers are assigned as examiners, including the supervisor. The assessment will consider the quality of the research and publication, students' attitude, knowledge application, and students' performance during the thesis exam.

Appraisal:

The curricula generally reflect the qualification objectives of both study programmes. The contents of the courses are well-balanced, logically connected and oriented towards the intended learning outcomes, not least due to the broad range of electives. The panel stated, that both curricula are well done. However, the programmes could benefit from integrating aspects of internationalisation in the accounting process both from a preparer perspective and augmenting the training in accounting. Thus, the panel **recommends** putting a bigger emphasis in data acquisition and strive to integrate more IT- applications.

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

The overall objectives of both study programmes as well as the presented teaching and learning materials demonstrate the achievement of the required qualification level.

Interdisciplinary thinking is convincingly covered, ethical implications are communicated as well. The panel formed the view that the University built a well-established link between planning theory and practice.
All exams, as they are defined for the courses, are suited in format and content to ascertain the intended learning outcomes. The requirements are in accordance with the desired qualification level. The exams are characterised by a wide variety of test formats such as e.g. papers, project writings and written examinations. The panel is, based on the course material and the assessed documents and theses during the online conference, confident that the students prove in their examinations their ability to do scientific work and the achievement of the study programme's qualification objectives.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.1	Contents					
3.1.1*	Logic and conceptual coherence (Asterisk Criterion)			X		
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3*	Integration of theory and practice (Asterisk Criterion)		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

	Bachelor of Accounting Programme	Master of Accounting Programme
Projected study time	Eight semesters (Full-time four years)	Four semesters (Full-time two years)
Number of Credit Points (CP)	144 credits (230,4 ECTS)	46 credits (73 ECTS)
Workload per CP	170 minutes (60 minutes independent study, 60 minutes assignment & examination, 50 minutes in-class activity)	170 minutes (60 minutes independent study, 60 minutes assignment & examination, 50 minutes in-class activity)
Number of subjects	45 compulsory courses 4 elective courses	15 courses
Time required for the final thesis	6 months	6 months
Number of contact hours	In class activity = 50 minutes x 3 credit x 14 weeks = 2,100 minutes (35 hours)	In class activity = 50 minutes x 3 credit x 14 weeks = 2,100 minutes (35 hours)
	Assignment & examination = 60 minutes x 3 credit x 14 weeks = 2,520 minutes (42 hours)	Assignment & examination = 60 minutes x 3 credit x 14 weeks = 2,520 minutes (42 hours)
	Independent study = 60 minutes x 3 credit x 14 weeks = 2,520 minutes (42 hours)	Independent Study = 60 minutes x 3 credit x 14 weeks = 2,520 minutes (42 hours)

The student's learning progress in all study programmes is measured using the credit system or known as SKS (satuan kredit semester or semester credit unit), which is regulated in the Rector's Regulation No. 27 of 2018. One SKS credit equals to 170 minutes of activities per week, which are comprised of: 50 minutes in-class activities, 60 minutes structured academic activities and 60 minutes self-study activities. There are 14 weeks of learning activities in one semester. One SKS credit amounts to 2,380 minutes/39.67 hours (170 minutes x 14 weeks). Since one ECTS equals 1,500 minutes/25 hours; therefore, 1 SKS credit equals 1.5867 ECTS or roughly 1.6. The course decription includes an explanation of each subject, not only descriptions of subjects/syllabi, but also learning methods, evaluation of the system and lecturers who teach subjects as documented in the Semester Learning Plan (SLP) or Course Syllabus. Learning methods and media are tailored to meet specific learning objectives.

BAP offers 144 credits at the minimum and 160 credits at the maximum and the programme is designed to be completed within eight semesters as regulated in the Ministry of Education and Culture Regulation No.3/2020. The maximum study load for each semester is 24 credits.

MAP comprises four semesters (full-time programme), and the student workload is equivalent to a two-year master programme in Europe. There are three types of courses that build the MAP's programme structure:

- General courses. General courses are available in the first two semesters for all tracks.
- Track-specific courses. Specific courses for each track are available in the last two semesters and
- Elective courses. Students choose two out of four elective courses available in their respective track. The elective class requires a minimum of five students and a maximum of 20 students registered.

Study and exam regulation for bachelor and master degree are regulated in Rector Decree No 11 Year 2020 on Education Guideline Universitas Airlangga, PP-UNAIR-PBM-02 for teaching and learning procedure, PP-UNAIR-PBM-03 for course examination, and PPUNAIR-PBM-04 for thesis regulation. These are in accordance with the Indonesian Qualification Framework level 6 and 8 and serve as references for the study programmes to design a curriculum that enables students to graduate in time. Moreover, the rules and procedures are displayed in the academic handbook that can be accessed on the official faculty website, for teaching and learning procedure, for course examination and for thesis regulation. Students can access the information about programme requirements and structure curriculum through the academic handbook and then the exam information can be accessed in the website and e-learning.

Regarding student outbound and exchange programmes, students can earn credit hours by converting the programme into electives courses. Student credit transfer score is regulated by the study programme and academic faculty. Online exams, special provisions for participants in taking the exam will be regulated by the Examination Committee and published through available media at the Faculty of Economics and Business (E-learning, Websites, Banners, Posters, Academic display screens).

In the BAP, the course assessment is based on criterion-referenced and the standards applied in the assessment process are explicitly stated in the SLP. Projects, case studies, and exams are usually assessed using a rubric. The rating of the quizzes and exams depends on the criteria used by the lecturers. The programme's grading system refers to the Rector decree number 51/2018. Students might appeal against the exam score result within seven days after the score announcement to the course coordinator (refer to the exam procedure).

Grade Range	Remarks	Letter Grade	Grade Point
75 – 100	Great	A	4,0
70 - < 74.99	Very Good	AB	3,5
65 - < 69.99	Good	B	3,0
60 - < 64.99	Satisfactory	BC	2,5
55 - < 59.99	Almost sufficient (Failed)	C	2,0
40 - < 54.99	Low (Failed)	D	1,0
0 < 39.99	Bad (Failed)	E	0

The total credit in one semester is determined based on previous semester GPA by paying attention to the prerequisite courses. The prerequisite courses must pass the minimum score D. The maximum total credit to be taken in the next semester for GPA > 3.00 is 24 credits; GPA of 2.51 - 3.00 is 20 credits; GPA of 2.00 - 2.50 is 18 credits; and GPA < 2.00 is 15 credits.

In **MAP,** to complete the programme, students have to take 46 credits distributed into four semesters. In the first, second, third, and fourth semesters, students will take 12, 15, 15, and 4 credits, respectively. Each course consists of 14 sessions during a semester where students must attend those at least 75 percent. Each course usually has two written examinations: the midterm and final exams. However, it is possible for a lecture to have a paper-based examination. The programme's grading system is developed according to the Rector decree number 51/2018. Students' performance will be graded based on the following table:

Grade Range	Remarks	Letter Grade	Grade Point
86 – 100	Great	A	4,0
78 - < 86	Very Good	AB	3,5
70 - < 78	Good	B	3,0
62 - < 70	Satisfactory	BC	2,5
54 - < 62	Almost sufficient (Failed)	C	2,0
40 - < 54	Low (Failed)	D	1,0
< 40	Bad (Failed)	E	0

Upon completion of the graduation requirements of each programme, the student receives a graduation certificate and diploma supplement.

The curriculum of the **BAP** is based on the results of the 2017 curriculum redesign, with a total study load of 144 -160 CP (~230.4-256 ECTS credits). To ensure that students are able to complete their programme within the projected overall study time, students can take a maximum of 24 credit points each semester. Moreover, BAP conducts study evaluations regularly which are conducted at the end of semester II, IV, VII, and also academic achievement during the judicium session. Students are allowed to continue study if they have passed the minimum credits and GPA. In order to monitor students' academic development, BAP also offers guidance and counselling as a supporting facility for students to arrange and plan lecturing programmes to be effective. This activity is done by lecturers appointed as academic counsellor who are responsible for student development. Annually, the study workload and the course sequence in the curriculum are evaluated. To help students who have difficulties, BAP offers short semester and remedial exams. BAP also offers a thesis preparation programme to make it easier for students to complete their

thesis in time. Periodically, the Coordinator of BAP invites students to the monitoring and evaluation meeting to discuss their thesis progress.

In **MAP,** Students take 15 credits in semester 1 and 2, six credits in semester 3, and six credits in semester 4. The load of study is common compared to other master of accounting programmes in Indonesia and abroad. Nevertheless, based on the statistics, the study time needed by students to complete their studies is more than two years (four semesters). The programme has evaluated this situation and come up with several strategies to overcome it. The very common issue that causes students to complete their studies longer than what was planned is the thesis completion. Students take more time to find the idea, collect data, analyse it and pack them all in a written thesis. To expedite all those activities, students get a thesis supervisor from the beginning of the second semester. Therefore, they can start finding the research idea, collecting data, and so on earlier. MAP believes that this strategy will bear fruit. Another strategy is to have more guest lecturers focusing on research topics. By doing so, students will be exposed to research. The study workload's feasibility is maintained by evaluating the curriculum periodically. The curriculum evaluation also comes from the student every end of the semester by providing students access to the student evaluation questionnaire in the UACC. The questionnaire comprises questions on how far students are satisfied with the lecture components such as syllabus, materials, lecturer explanation and interaction, language used, media to deliver the lecture, the assessment methods, and the student understanding of knowledge and skills of the course. The student evaluation results are shared with the lecturer to be used as a basis for improvement.

At the operational level, programme coordinator periodically in mid-semester invites students to the monitoring and evaluation meeting. In that meeting, the coordinator will evaluate the progress of study per student and discuss their plan for thesis activities. Programme coordinator will also help students with alternative solutions to academic and non-academic problems that students might have. It includes discussing the progress of research and thesis with students' supervisors. This continuous monitoring and evaluation process will identify problems immediately and it is considered efficient to assure study workload feasibility and improve student performance. From 2017-2020, on average, the student success rate is 96 percent, with the average length of study and the final grade or GPA being two years and 3.6 out of 4.0.

Universitas Airlangga has organised inclusive education which ensures gender equality and non-discrimination. This is stipulated in the Decree of UNAIR Academic Senate No. 07/J03/SAU/HK/2006 about the general regulation in administering the University and the Rector's Decree No.5 of 2017 regarding admission requirements. This equality of opportunities in education is also guaranteed by Act No. 2 of 2012, Government Regulation No.4 of 2014 and regulation from the Ministry of Higher Education and Research No. 126 of 2016. Hence, all prospective students have an equal opportunity to apply and complete their studies at HEIs.

In addition, Universitas Airlangga supports those who are economically disadvantaged by providing scholarships. UNAIR has also provided facilities for students with disabilities (Rector's Regulation No. 47 of 2017), such as ramps, elevators and toilets for people with disabilities. What is more, UNAIR also provides facilities and aids for students with special needs (disabilities) by supporting them with the Tutoring and Volunteering programme.

There is no discrimination concerning gender, age, ethnicity or religion. Students with a disability are also welcome and eligible for application. All lecturers, as well as the administrative staff in the programme, are determined to help all students to study well. Disabled students are treated equally as any other students in the programme. This conduct is in accordance with the University policy upon inclusivity.

UNAIR also supports those who are economically disadvantaged by providing scholarships. For students who have difficulty in speaking Indonesian, UNAIR also provides English language training for foreign students.

The number of female students is greater than the number of male students (**BAP** 64.14% female students, **MAP** 75 % female students in 2020). To maintain this inclusive education, the study programmes periodically review the admission process, especially related to specific requirements, and then improved its curriculum to be more inclusive. Since 2019, there have been fast-track students selected internally from the accounting bachelor programme of FEB for the **MAP**. The number of fast-track students is relatively stable in the range of six to seven students per year. Another example of the HEI's inclusive curriculum is the offering of courses of six major religions in Indonesia. What is more, in including online-learning into the curriculum, there is more flexibility in studying in the study programmes, e.g. particularly for single parents.

Appraisal:

The programme structure supports the smooth implementation of the curriculum and helps students to reach the defined learning outcomes. The programme consists of courses and assigns Credit-Points (CP) per course on the basis of the necessary student workload. 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 national requirements. The study programmes are designed so that students can study for a certain time at other HEIs or do internships without any extension of their overall study time. The Republic of Indonesia has not ratified the Lisbon Recognition Convention. However, the panel learnt that UNAIR stipulates the recognition of periods of study at other HEI and the transfer of obtained credits in the framework of the MBKM or with partner universities (e.g., double degree programmes and international exchanges). The final grade is supplied with either a relative grade or an ECTS grading table.

The feasibility of the study programme's workload is ensured by a suitable curriculum design, by a plausible calculation of workload, by an adequate number and frequency of examinations, by appropriate support services as well as academic and general student counselling. When reviewing the workload, UNAIR lies a special focus on the evaluation findings, including student feedback and the programme's success rate.

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

assisted. The measures taken are periodically reviewed and adapted in accordance with the obtained results. The panel members appreciate the high female rate, which can also be seen in the lecturer composition.

		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

UNAIR ensures for all programmes the logic and plausibility of the didactical concept of each study programme's curriculum. Teaching instruments and methods are designed and implemented to aid in the achievement of learning objectives and are documented in the study plan. Classic lectures, discussions, case or project-based assignments, e-learning and other tools will be used.

Teaching methods used in the **BAP** vary depending on the course learning objectives of each course. Lecturers may combine methods such as lecture, discussion, group project and presentation, e-learning, and case studies. Through student-centered learning (SCL) strategy, student participation is highly required during the learning process. Furthermore, several courses such as Advanced Management Accounting, Introduction to Audit Practices, and Computerized Accounting Application, also use problem-based learning. This approach will enable students to develop their competence, comprising the attitude, general skills, specific skills, and knowledge according to the learning objectives.

The didactical methods and approaches in **MAP** are shown as follows:
- Three types of lectures have been designed: coursework, seminars, and research. The coursework lecture focuses on giving the practical components of the curriculum. The coursework lecture intensifies case studies to practice problem-solving techniques, systems development, tax calculations, and business feasibility projects. For seminar and research, lectures concentrate on the theoretical aspects and build the student's analytical skills and research capability. Students are required to analyse scientific articles critically and the possibility to improve them. Students are also required to develop and execute their own research, supervised by a supervisor.
- Research publication. Steps in publishing a research paper help students develop learning capacity and build networking in the field. The student can also experience determining the authorship, choosing options available to publish the article and maintaining ethical values along the process.

- Internship and business visits. During the internship and business visit, students will have first-hand experience of knowledge application. These instruments are beneficial to confirm what students have been studying in class with reality.

In **both programmes,** learning methods to be applied are a combination of Teaching Centred Learning (TCL, e.g., class teaching, demonstration and practices), Student Centred Learning (SCL, e.g., group discussion, problem-based learning). The learning process is carried out in two processes, namely the asynchronous and synchronous learning process with the flipped classroom approach. The asynchronous learning method is carried out online through e-learning, with independent learning process, interaction and collaboration and evaluation. For an asynchronous (independent learning process), students study through digital teaching materials at e-learning. Asynchronous interaction and collaboration are carried out through online discussion forums and group assignments at an e-learning platform. Asynchronous evaluation is carried out through online quizzes/post tests and online assessments, also mid and final exams. The University utilises a learning management system that enables students to easily access all instructional resources. The platform provides online support via an e-learning system for the convenience of the lecturers to distribute the course materials, which may include soft copy of textbooks, modules, case studies, journals, and videos. Additionally, the system also accommodates the discussion platforms to promote active learning methods in each course. Through the e-learning system, the students can develop theory-based solving strategies, since it is very flexible and equipped with many features to support the interactive learning process. Students must log in to access the e-learning system. Students can access these resources at any time and from any location.

Both programmes have textbooks and other course materials to help students achieve the objectives of the courses. In addition, the lecturer actively communicates with experts and other universities through associations that conduct similar programmes. Every semester, lecturers have an obligation to update learning materials, including improving learning methods based on teaching learning evaluation from students every semester and through tracer study on a yearly basis. The quality assurance unit regularly monitors the LMS to ensure the quality and its compliance with course objectives. In **MAP,** some courses such as Forensic Auditing and Financial Investigation, Financial Analysis and Valuation, and Corporate Finance course applied integrated learning materials where students, besides learning theories and conceptual knowledge, also get the chance to develop their problem-solving skills and approaches through a case study and a project. Therefore, students can apply concepts and theories that they learn to a case study or a project.

Students can always use the reading room (library), which is open from 8 am to 7 pm Monday through Friday, for self-study and discussion with other students. All students have access to the University library as well as the online reference database that it maintains. Course textbooks are available in the library or delivered as printed-out documents during the class.

BAP and MAP through the Department of Accounting and FEB UNAIR regularly invite national and international guest lecturers. Guest lecturers usually are professors from partner universities, policymakers, and practitioners. Such guest lectures aim to deepen students' understanding of specific accounting and research issues and broaden their knowledge related to practical experience. In particular, the invited guest lectures have the following qualifications:

- Practitioners from multinational companies, regulators, or state-owned enterprises with professional experience in a certain field such as auditing, management accounting, finance, taxation, and so on. For example, Mr. Djoko Kurnijanto, SE., Ak., MCom., CFE., CAMS., the Director of International Affairs of the Indonesian Financial Services Authority (OJK) to give lectures about anti-money laundering, free-trade agreement for financial services, and banking regulation in the Auditing II subject. Another example is Mr. Bagus Abimanyu Lulu, SE Ak, MA, CA, CPA, ASEAN CPA, FCPA (Aust.) the CEO of PT Reliance Security Indonesia Tbk. to give a lecture about accounting and auditing.
- Professionals for future careers in the labour market, such as an alumnus of the programme who can inspire students to have a great career. BAP has a "Coming Home: Alumni Go Back to Campus" programme. BAP invites alumni to gives guest lectures both in the accounting subject and also in the other occasions, such as the Graduation Preparation Programme. The successful alumni are also invited to give inspirations and knowledge about careers in the various companies to the prospective graduates. For example, Mr. Nursakti Niko Rosandy, SE, Ak, MAk, CA, CMA, CIB, ACPA, the Strategic Investment Manager in the PT Telkom Indonesia Tbk.
- International lecturers through the faculty inbound mobility scheme or the AGE scheme. A number of reputable professors from the USA, Europe, Australia, and Asia had been invited to give guest lectures for the programme, such as Professor Stephen H. Penmann from Columbia University, Professor David Mass from University of Amsterdam, and Professor Alnoor Bhimani from London School of Economics. Inbound professors are typically also involved in several other activities, such as workshops, seminars, conferences, and joint research and publication.

The Accounting Students Association of BAP (HMA) worked together with **BAP** periodically held tutorials for several core subjects, such as Basic Accounting, Cost Accounting, Intermediate Accounting, and Advanced Accounting. The tutors must pass several tests which are held by the HMA.

Appraisal:

The School and the instructors offer a range of materials and literature to support students' needs. The accompanying course materials are generally oriented towards the intended learning outcomes and correspond to the required qualification level. They are digitally accessible for the students through their e-learning platform. They are user-friendly and encourage students to engage in further independent studies. Moreover, students have access to further material using the University's electronic library system and databases.

The didactical concept of the study programme is described, plausible and oriented towards the programme objectives and learning outcomes. It allows for the application of different teaching and learning methods, such as, for instance, case studies, group works or practical projects. Students are encouraged to take an active role in creating the learning process. Additionally, the didactical methods are systematically derived from the study programme objectives and are oriented towards the intended learning outcomes of each module, for instance by regularly using case studies and/or practical projects.

Guest lecturers are invited and contribute to the students' qualification process with their special experience, more from professional practice than from scientific work. They are invited on a regular basis. In particular, students are thus shown possible occupational fields and a practical reference is established.

In BAP, lecturing tutors support the students in the learning process and help them develop competences and skills.

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

3.4 Internationality

BAP

One of the implementations of internationality in the programme is reflected in the use of English course materials. Bilingual language, English and Bahasa, are used in the regular classes. The programme BAP provides international exposure by requiring students to attend international conferences, guest lectures and seminars by invited overseas lecturers. In terms of content, BAP curriculum reflects the IES-IFAC. As for the financial accounting field of interest, BAP uses International Financial Reporting Standards (IFRS) which has been adopted into Indonesian Financial Accounting Standards (SAK) and International Standards on Auditing.

From academic atmosphere perspective, BAP commits to providing students with intensive international exposure by giving the students the opportunity to take a student-exchange programme, a dual degree programme, or outbound abroad in one of the partner universities. In 2021, BAP had sent 7 students abroad through Indonesia International Student Mobility Awards (IISMA) exchange programme to 6 countries. BAP also offers double degree programmes with partner universities such as The University of Western Australia, Deakin University, Saxion University of Applied Science, and Asia University Taiwan. BAP already has two students who graduated from double-degree programmes with Saxion University of Applied Science. Students who prefer short-time classes may join in the outbond abroad programme and have intercultural academic programme in the form of "University Visit" programme. In the University Visit programme, students might learn from other universities' students.

BAP also had English Class (EC) which has been offered since 2006. In the English Class, all of the courses were conducted in English. In 2019, the English class programme was upgraded and became the IUP. Students in the IUP will study in an international environment, internationally standardized facilities, and be taught by lecturers who have intense international experience. The international experience of the lecturers in IUP manifests in several ways: extensive international collaboration, graduating from universities abroad, or having international recognition. In addition, students and lecturers are also actively involved in intercultural academic programmes

such as AMERTA. The foreign language content is manifested in the literature, course materials, and course delivery. There are 42 courses in total which have literature and course materials in English. Regular classes are delivered in Indonesian and English, as well as the examination. Meanwhile the IUP classes and AMERTA classes are delivered fully in English.

The policy about faculty internationalization of study programmes has been established and implemented since years ago. The following are some main activities of the internationalization:

- Sending lecturers to study abroad such as the USA, the Netherlands, Germany, Australia, Finland, Taiwan, Hongkong, and Malaysia. Until 2021, 35 % of lecturers in this programme have international education qualification.
- Establishing collaboration with a number of universities, associations, and international publishers. This collaboration is evidenced in the student inbound programme, visiting lecturers, guest lecturers, staff outbound programme, joint research and publication, and capacity building workshop. Students benefit a lot from these kinds of collaborations by getting a practical example.

MAP

Collaboration with international higher education institutions involves signing bilateral agreements and Memorandum of Understanding (MOUs) at the university level. The agreements facilitate MAP to arrange many activities for students by involving counterparts from overseas. The students have obligations to participate in international seminars, conferences and guest lectures presenting topics related to their needs. During the last four years, there have been more than 15 guest lectures from international partner universities. These activities are needed to enrich students with international practices and development. Lecturers also perform some international collaboration with their overseas colleagues to give joint lessons, joint research, or an info session for students. The curriculum requires students to have a publication at the end of their study, that has a positive impact on exposing them to the international development of knowledge and research.

UNAIR offers the ADS programme for international students from developing countries to study master and doctoral programmes. When UNAIR started shifting its focus to the internalisation programme in 2013, students from different countries such as Myanmar, Jordan, Timor Leste,

Palestine, Zimbabwe, and the Gambia in Africa joined MAP. From 2013-2020, 13 international students were enrolled in MAP and the number is growing every semester. The existence of international students in MAP is important to bring diversity to the process and accelerate the attainment of MAP's vision and mission. Lecturers will use full English or at least bilingual, both Indonesian and English, as a language of communication in and out of classes. As the local students are required to meet a certain level of English proficiency before joining MAP, they find no difficulty in communicating in classes and with their classmates from overseas.

Lecturers are encouraged and motivated to pursue their degrees abroad. Several lecturers earned their master degrees and/or doctoral degrees from the USA, Australia, Germany, Finland, the Netherlands, Hong Kong, and Taiwan universities. The number of lecturers who earned a master degree and doctoral degree abroad is 12 and 9, respectively. Moreover, programmes such as outbounds to partner universities abroad, joint lectures, webinars and joint research have become regular activities where lecturers are assigned according to their needs and passion. Those activities are useful to update knowledge and expose lecturers to the global society related to their fields. Furthermore, visiting lecturers from partner universities abroad, such as the Netherlands, Australia, and Taiwan, also increased the internationality of teaching staff.

The usage of full English or bilingual, both Indonesian and English language, as language of communication, becomes common. Examinations are also prepared in two languages: Indonesian and English. As the internationalisation and diversity in classes are parts of MAP strategic objectives, MAP applies no obligation for the international student to use Indonesian in writing their thesis report. Students are allowed to opt to write their research proposal and thesis in English. Up to now, all international student theses are written in English.

All the lecture handbooks, cases and articles for all courses, irrelevant with the existence of international students, dominantly are the international editions or articles from international journals.

Appraisal:

International contents are an integral part of the curriculum. Students are thus prepared for the challenges in an international working environment. Through practical examples, students are enabled to act in an intercultural environment.
The panel appreciates the efforts of the University to increase the number of foreign students.

The international composition of the faculty (teachers with international academic and professional experience) promotes the acquisition of international competences and skills. The measures taken are goal-oriented.

The proportion of foreign language courses and required foreign language materials corresponds with the qualification objectives of the study programme both in regular and bilingual track. For the panel, it seems that the University resorts often to falling back on the native language. Thus, the panel recommends enlarging the foreign language content and being straight in doing so. This could also foster the internationalisation, which is a clear set strategic goal.

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

3.5 Multidisciplinary competences and skills (Asterisk Criterion)

The Directorate of the Academic Affairs of UNAIR has issued Satuan Kredit Prestasi (SKPCredit Unit Achivement) to ensure that its graduates achieve multidisciplinary competence and skills, especially in terms of communication, public-speaking, cooperation and conflict handling skills. The SKP are introduced during the orientation programme for new students. UNAIR states that referring to the objectives of the programmes, integration of theory and practice, interdisciplinary thinking, methods and scientific practice, assessment as well as multidisciplinary competences and skills are vital parts of the whole process of learning.

The courses in **BAP** are also conducted using SCL which is manifested in the study case, project-based learning, and discussion that will be presented by students. Therefore, it will enhance not only students' communication and public speaking skills but also collaboration and problem-solving skills.

In **MAP**, every course is designed to develop students' teamwork and problem-solving skills. The usual way to achieve this objective is by splitting students into a small group consisting of two-three students and requiring them to work collaboratively to complete projects. After completing those projects, they are required to present them. By doing so, students' skills to solve problems and to present and communicate before the public will also be trained. Aside from the class activities, students are also required to accumulate credits by joining or contributing to student and research activities, professional membership, seminars, or conferences before proceeding to thesis examination. These requirements will help students broaden their knowledge and skills and expand networking that hopefully will be beneficial after they graduate.

Furthermore, students learn leadership skills through a specific course designed for that purpose. The student union worked together with MAP to organise events that provide students with leadership skills. These events are held at least twice a year.

Starting from the beginning of 2022, students are also required to take an accounting/data analytics course. This course will equip students with skills to perform all data analytical procedures to facilitate data driven decision making.

Appraisal:

In both programmes, content and learning outcomes of the curriculum and the didactical and methodological measures show that the students can acquire multidisciplinary competencies and skills. This is supported by means of suitable didactical and methodological measures.

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

3.6 Skills for employment / Employability (Asterisk Criterion)

BAP
BAP conducts tracer study annually by sending the questionnaire to both alumni and users. BAP also involves various stakeholders to redesign the curriculum. The tracer study 2021 results showed that Financial Accounting (consisting of Basic Accounting, Intermediate Accounting I, II, III, and Advanced Accounting I, II), Auditing, and Taxation courses became the most useful courses in their job. Moreover, considering tracer study results that showed the trained skills that benefit the alumni the most are analysis skills and decision-making skills. BAP offers Statistics and Research Method courses to facilitate students to understand how to analyse and interpret data. For managerial skills, students are exposed to courses with a case-based approach such as Strategic Management and Management Information System to know how the decision can be made in more effective and efficient ways.

Furthermore, the strategic focus of UNAIR on employability is shown by the provision of soft skills development framework as part of the curricular, co-curricular, and extracurricular activities. Moreover, UNAIR also has a Directorate of Career Development, Business Incubation, and Alumni (DPKKA) which engages actively in providing numerous activities available for students to join. The development of employability skills programme is designed in three steps: pre-semester, during-semester, and post-semester (graduation). In the pre-semester period, especially when designing the curriculum, each study programme in UNAIR collaborates with DPKKA and invites several stakeholders, including companies, to synchronize the needs of both sides. Therefore, the curriculum designed for each study programme is well matched to the needs of the stakeholders.
During the semesters, DPKKA has conducted seminars and workshops for students such as self-development and career mapping workshops, personal branding and networking seminars, etc. Most of the graduates work within 0-6 months after graduation, approximately 19 % of graduates work in multinational companies, 47 % in state owned companies, government, and other corporations, 13 % public accounting firms, 16 % entrepreneur/start-up, and the rest pursuing further study or other related matters. In the post-semester (graduation), DPKKA held the Airlangga Career Fair (Job Fair) to establish connections between graduates and users.
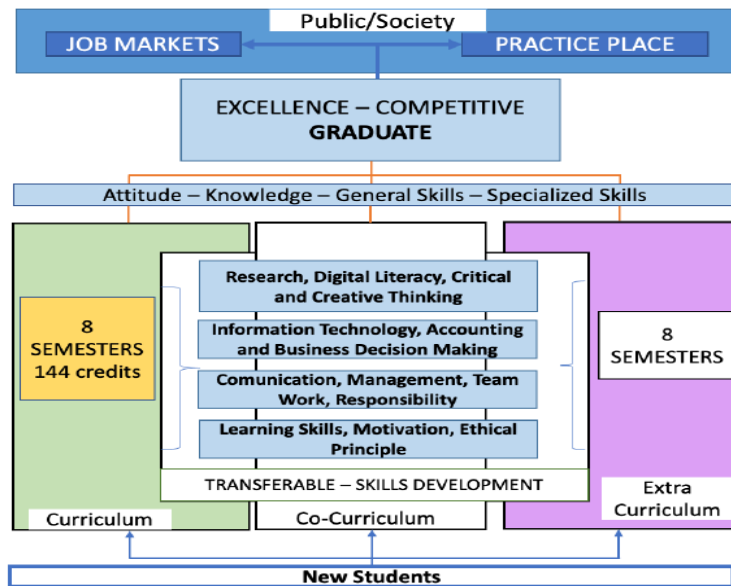
MAP

MAP blends in the curriculum theoretical aspects and practical skills, various stakeholders are involved in the curriculum development process that helps MAP define what best fits their students and users of graduates. The following figure explains MAP strategies to produce graduates with a unique combination of capabilities as needed by the users:
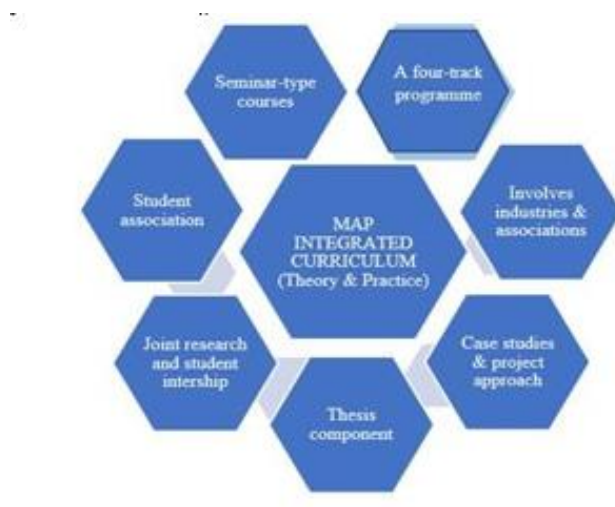
This includes:
- Using case studies and project approaches in particular courses. Examples of courses with the case-studies approach are forensic audit, financial statements analysis and business valuation, international taxation, and investment analysis and portfolio.
- Including thesis components in all tracks. Students can choose the topic for their thesis according to their interests. During the thesis writing process, students choose accounting issues that are deemed relevant to accounting knowledge and practices, apply the appropriate empirical method (either a quantitative or qualitative method), use suitable analytical tools according to the chosen method, and present the results in a scientific writing format.

- Promoting joint research among lecturers and students and student internships in the internal divisions of UNAIR. Lecturers and students can have joint research and joint publications together. Lecturers will have a role to supervise and advise students, involved in the writing of the publications. To increase their practical knowledge, students can take internships in internal divisions such as the internal audit function and AGE unit.
- Establishing and funding student-managed activities and networking establishment. These activities are independently initiated and managed by the Master of Accounting Student Association (HMMA).
- Conducting seminar-type courses in each track to train student analytical skills and provide an arena for students to disseminate thesis proposals. Each student will be provided with an opportunity to present their thesis proposal before lecturers and other students. The attending lecturers and students can ask questions or provide feedback to the presenting student.

Furthermore, DPKKA assists students to prepare students to successfully enter the job market. There are many activities organised by DPKKA such as training of personal branding, career mapping, and so on. DPKKA also regularly holds a job fair for alumni.

Appraisal:

The programme is oriented towards developing working skills for students to strengthen their employability. The integration of theory and practice by the internship and the extracurricular activities help students to get an insight into the labour market and to find their own areas of interest. These aspects promote students' employability and help them to develop initial professional competencies and skills.

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

4. Academic environment and framework conditions

4.1 Faculty

UNAIR's human resource development follows a predetermined road map as with any other aspects of quality management in UNAIR. The road map considers the need-analysis-based recruitment process, individual competence, employment history, performance assessment, and internal and national regulations. Lecturers teaching in the study programme comprise full-time and permanent lecturers, part-time lecturers from the industry and other universities, and visiting lecturers. The full-time/permanent lecturers mainly are state employees, given that UNAIR is a state-owned university and UNAIR's own employees, since UNAIR as PTN-BH has a right to hire permanent employees as well. While the part-time lecturers are recruited mainly based on the specific requirements of each study programme.

The total number of full-time lecturers in **BAP** is 116 lecturers, 73 hold a PhD, 43 are Masters. It consists of 12 Professors, 25 Associate professors, 74 Assistant professors, and the remaining only 5 lecturers who are still teaching staff.

16-part time lecturers consist of 2 Professors that hold an after-duty position (emeritus professors), 6 lecturers that have already after-duty (contractual lecturers), 5 lecturers from industry, and 3 lecturers from other universities. The lecturers and student ratio are around 1:20. This lecturer and student composition ratio has been in accordance with the National Standard Accreditation from BAN PT in which the adequacy ratio of lecturers and students based on the rules of DIKTI (Circular of the Minister of Research, Technology and Higher Education Number 105/M/VI/2015 dated June 5, 2015) for social science should be 1:30.

The full-time and permanent lecturers in **MAP** are categorised into three academic ranks: professor (six lecturers), associate professor (10 lecturers), and assistant professor (12 lecturers). The promotion to a specific rank is based on the application by a lecturer him/herself and is assessed and decided centrally by the Directorate of Higher Education, Research, and Technology under the Indonesian Ministry of Education and Culture. The promotion is based on several criteria: educational attainment, teaching experience, research and publication, and community services. The part-time lecturers come from industry (three lecturers) and other universities (two lecturers). From 2017 to 2020, 33 lecturers delivered the courses, where each course was delivered by a teaching team consisting of at least two lecturers. Lecturers who delivered a course were selected according to their specialisation, including education, research interests, and practical experience. The ratio between lecturers and students is 1:6. The national standard for this ratio as set up by BAN-PT is 1:20.

Academic qualifications of faculty

The regulations regarding academic qualification of the staff have been established, both from the government and UNAIR. The requirements that must be possessed to be able to become a lecturer at **BAP** are at least a master's degree and must come from the accounting field. They are required to have academic qualifications, competencies, educator certificates, physically and mentally healthy, and meet other qualifications required by the higher education unit where they work, and have the ability to realize national education goals, which in accordance with the Bill of Republic of Indonesia, Number 12 on Higher Education year 2012. Nevertheless, there is an exception for

this requirement especially for lecturers that are invited based on their practical experience (visiting/guest lecturers).

To ensure the lecturers' qualification is maintained, one of the important requirements is that they have to actively produce a high-quality publication. For the past few years (2018-2020), the number of lecturer publications shows a significantly increasing trend, especially publications in international reputable journals. Some of these publications were also carried out in collaboration with international lecturers. Furthermore, 30 of the lecturers are overseas graduates, the remaining also mostly graduate from Top University in Indonesia (ranked above UNAIR).

According to the Bill of the Republic of Indonesia, Number 12 on Higher Education, enacted in 2012, all lecturers who teach a master degree programme (**MAP**) must hold a doctoral degree. The lecturers graduated from a doctoral programme with a field that is relevant to the programme from reputable universities in Indonesia or abroad such as Germany, the UK, Finland, Taiwan, and Hong Kong, among others. The requirement to hold a doctoral degree does not apply to industry visiting or guest lecturers. The part-time lecturers are mainly selected based on their specialisation, particularly taxation.

Besides teaching, lecturers are also active in research and publications. The publications are made in national and international scientific journals. UNAIR encourages lecturers to publish in top-ranking journals, particularly Scopus Journal Rankings and provides an incentive system according to the quality of the journal where the article is published. During the last three years, there has been an increasing number of international publications. There are more than 200 publications in national scientific journals and there is a considerably high number of publications in the international journals. In the period of 2018-2020, the number of articles published by the lecturers in international journals is 180. Some top rank journals where the articles are published are as follows: International Journal of Managerial Finance, Managerial Auditing Journal, Higher Education, International Journal of Productivity and Performance Management, Management Decision, Journal of Intellectual Capital, Gender in Management: An International Journal, Social Responsibility Journal, Corporate Governance, and Asian Review of Accounting.

Pedagogical/didactical qualification of faculty

UNAIR has a strong commitment to make sure that the pedagogical/didactical qualifications of all faculty members are well established and continuously improved.

To ensure that, most of the lecturers in **BAP** have already been certified as professional educators by the Ministry of Education. UNAIR also has a mechanism in which Directorate for Innovation and Education Development (DIPP) has the main duty to ensure that all academic staff at UNAIR successfully implement the pedagogical/didactical requirements. Such efforts are maintained by UNAIR that provides PEKERTI and Applied Approach (AA) training - which are becoming the permit to teach in university. UNAIR also has a Professional Certification Body (LSP) with a specific task to provide internal and external stakeholders with certification programme, including facilitating lecturers to improve and enhance their professional portfolio.

Most full-time/permanent lecturers in **MAP** have been awarded a certified professional educator (25 lecturers) by the Indonesian Ministry of Education and Culture. The certificate is awarded after an assessment on the lecturer's pedagogical, research, English proficiency, and academic ability has been made by an assessment committee. Faculties who are already awarded this certification have an obligation to report their workload to the Ministry of Education and Culture every semester.

Besides that, the University also provides pedagogical (basic educational techniques/PEKERTI and applied approach (AA)) training, compulsory for junior lecturers or lecturers who have never taken it. There are three full-time lecturer ranks in Indonesia: Assistant Professor, Associate Professor, and Full Professor. The promotion of a lecturer to a specific rank is based on four main criteria: education, teaching, research, and social services. The Ministry of Education and Culture has the authority to assess and promote a lecturer to the associate professor and full professor level.

In both programmes, a student satisfaction survey is conducted every semester. The survey is administered through the student website where students will be asked to provide their perceived satisfaction regarding the academic activities that they experienced.

Practical business experience of faculty

The Accounting Department has a unit namely Laboratorium Pengkajian dan Pengembangan Akuntansi, Perpajakan, dan Sistem Informasi (LPPAPSI) which serves as a hub between the community, industry and lecturers. LPPAPSI provides various services such as policy planning and evaluation training for the local and national government, business and financial consultations, taxation consultations, and Micro, Small, and Medium Enterprises (MSMEs) business coaching clinics. Accounting lecturers actively provide the services through LPAPPSI to apply their specialized knowledge and solve problems in the community, thus opening exposure to lectures in practical business experience to their specific skills. It provides in-house and regular training in accounting, taxation, finance, and information systems. Lecturers are involved in those activities as a trainer or speaker. The trainees are public and employees of companies in Indonesia. Through these activities, lecturers can share their knowledge and skills as well as absorb practical business issues and problems arising from the trainees.

In **BAP**, 42 full-time lecturers and 14 part-time lecturers are Chartered Accountants (CA); 22 full-time lecturers and 3 part-time lecturers are Certified Management Accountants (CMA); 2 full-time lecturers and 4 part-time lecturers are Certified Public Accountants (CPA); 6 full-time lecturers and 2 part-time lecturers are Certified Tax Consultant (BKP); 2 full-time lecturers are Certified Islamic Accounting (SAS); 1 full-time lecturer holds Certified Financial Planner (CFP); 2 full-time lecturers hold Certified Accounting Government (AAP B); 1 full-time lecturer holds Certified Sustainability Reporting Specialist (CSRS). Some of the lecturers also run business and consultation services such as Public Accounting Firm and Accounting Service Firm. A number of lecturers also become active members and sit in the top position at accounting associations such as IAI and IAPI.

Professional certifications that the faculty of **MAP** holds are: 25 lecturers hold Chartered Accountants (CA); four lecturers hold Certified Public Accountants (CPA); six lecturers hold Certified Tax Consultants (BKP); and five lecturers hold Certified Management Accountants (CMA). Some of the lecturers also work as consultants for the industry and are actively involved in the managerial functions in the accounting profession organisations.

Internal cooperation

There are three main duties (Tri Dharma) of higher education in Indonesia including teaching, research and community service as stated in the Law Number 12 Year 2012 on Higher Education. Each activity has a minimum requirement that must be met by lecturers every year. The largest portion is in teaching, followed by research and community service. The lecturers interact actively

in teaching which is indicated by team teaching. Each course has a coordinator and is supported by three lecturers. Each class will be taught by at least two lecturers according to their expertise in the course. Before the semester starts, the teaching team will discuss to determine the ELO, teaching method and evaluate the former semester.

In terms of research activity, the lecturers conduct collaborative research under the academic–business–government (ABG) schemes at national and international levels. Collaborating in community service is increasing the relevance and advantages of civil services.

In **BAP,** regular communication is conducted periodically between team teaching which is led by the teaching team leader (Penanggung Jawab Mata Kuliah/PJMK) to discuss some matters such as learning materials, syllabus, class distribution, class evaluation and students' expectation towards the course. In **MAP,** four to six lecturers can be assigned to deliver some courses with at least two parallel classes. Each group teaching has a coordinator responsible for coordinating the teaching tasks, including developing a syllabus and teaching distributions based on a discussion and agreement among them. All teaching staff meet at least twice per semester, conducted at the beginning and end of a semester. A semester kick-off meeting is intended to brief lecturers regarding courses that they will deliver, their teaching team, and students' situation. An evaluation meeting is conducted at the end of a semester to review what has been done, teaching performance, student satisfaction survey, and problems related to courses and students.

The department of accounting holds a meeting for all lecturers who are department members. Several issues are discussed, such as staff further developments, publications in internationally reputable journals, and training needed to update relevant knowledge and skills.

Student support by the faculty
Academic counselling is vital for the journey of each student by supervising, guiding and advising students. Lecturers act as academic counsellor and are assigned to every student to discuss both academic and non-academic issues. Students have access to the counsellor's contact details. Students may meet the counsellor directly or via the contact number or email address or teleconference (Zoom and Google Meet). Sometimes the lecturers also maintain communication effectively with their students via WhatsApp group. The faculty also provides the students with the Centre of Student Achievement Enhancement Unit to support students participating in competitions. The Academic Counsellor assigned to each student provides assistance outside the normal office hours. The consultation covers various aspects from academic, Healthcare Center (PLK), psychological and finance matters, which help students to find solutions with their study progress. Moreover, the facilities in the University also provide places for study.

UNAIR also provides assistance for students who have financial difficulties during their study period. The source of fund might come from external and internal parties, such as public and private entities, for example scholarships from PUSPAS UNAIR. Furthermore, international activities are also available and supported such as outbound, exchange and double degree.

Various facilities are provided for the benefit of the academic community, ranging from hospitals (RSUA), psychological consultations provided by the Faculty of Psychology, student dormitories to sports and art facilities. Additionally, the faculty provides a variety of food tenants at the canteen to assist students in having meals close to campus.

Currently, UNAIR applies LMS (Universitas Airlangga e-Learning Application) which is a learning management system application that was developed to support learning and teaching activities.

The teaching and learning activities are carried out online through the internet and intranet networks in UNAIR. That system provides Chat, Forums, Messaging and online environment study to prepare supporting in distance learning. It commonly applied by UNAIR lecturers recently.

Appraisal:

Even when their teaching assignments in other study programmes, possibly even in other locations, are taken into account, the structure and number of the faculty correspond to the programme requirements and ensure that the students reach the intended qualification objectives in both study programmes. 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 fully satisfied.

In both study programmes, the faculty's outstanding academic qualification is underlined by scientific publications. The University verifies the qualifications of the faculty members by means of an established procedure. Specific measures for the further qualification of the faculty members are implemented.

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

The practical business experience of the faculty corresponds to the requirement of the programme to integrate theory and practice.

The faculty members cooperate with each other for the purpose of tuning the curriculum and lectures towards the overall qualification objectives. Meetings of all those teaching in the programme take place in the frame of conferences and in monthly meetings. 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, in particular the academic advisors, are available for the students outside the specified office hours as well. The students are "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		
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

In **both programmes,** the head of the study programme takes the initiative to lead coordination of staff and faculty members in bringing the success of the study programme. This process started from designing the curriculum, setting the profiles of the graduates and ensuring that all courses support the objectives of the programmes.

The Programme Director manages and organises the programme and reports to the Dean. All activities in every programme are coordinated by the Study Programme Coordinator KPS) who reports directly to the Dean. The studies and discussions involve all managers (Department Heads and staff and Study Programme Coordinator). The department must design adequate time schedules and set a limit to the number of credits, which students can take to assure students' learning efficiency in order to maintain the quality level of educational content. The head of the programme coordinates and monitors the course of teaching and learning process in accordance with the curriculum, evaluates the management system of the study programme that has been running and reports progress of curriculum. The coordination with faculty members involves activities in assigning lecturer to the courses, supervisor of students' thesis, thesis examiner, developing student mobility programme and preparing supervisor for student in competition at national and international levels. Based on Government Regulation Number 30 Year 2014, Article 58, Programme Director manages and organises the programme and reports to the Dean. All activities in every programme are coordinated by the KPS who reports directly to the Dean. KPS occupies the role of operational leader who manages programmes, including the process of planning lectures, supervising and evaluating, as well as providing feedback, based on regulations and implementation guidelines as the standard for achieving the vision and mission of the programme. The head of the programme is the organiser of bachelor/master/doctoral degree who performs various coordinative functions with other departments in a faculty. Such coordination function is carried out by:
- Planning class schedules, practicum and evaluation of learning outcomes;

- Coordinating the implementation of lectures and practicum in the field of study in the programme study environment
- Coordinating the process of implementing education, research and community service programmes in the faculty in related fields of study;
- Coordinating the planning, provision and proposal of the need for lecture facilities and practicum as well as educational infrastructure;
- Monitoring the course of the teaching and learning process in accordance with the curriculum;
- Evaluating the management system of the study programme that has been running;
- Preparing accountability reports for the implementation of duties to the Dean; and carrying out other duties from superiors that are relevant to the task of implementing the programme.

In the learning process, evaluations are carried out regularly every semester, and the results are reported in the Self Evaluation Report, which includes: (1) performance evaluation of department heads, (2) evaluation of the performance of the faculty administration unit, and (3) evaluation of lecturers' performance in lectures, guardianship, guidance on final assignments and practicum.

The management of the study programmes is integrated into the organisational structure of UNAIR under the coordination of the Dean who is assisted by three vice deans, head of department, head of study programme and administrative and support unit. In general, the academic, student and financial processes are assisted by staff in the faculty. The administrative staff helps students in fulfilling their academic and non-academic needs. The staff also spreads the information on research and community services grants and collaboration with partners. Academic needs cover information, e.g., related to the schedule of examination, while non-academic needs include student and staff activities and mobility programmes. The administrative staff also supports the faculty to smoothen the process of teaching, research and community services. Its jobs are to manage student data, ensure availability and preparedness of classrooms, recap students' and lecturers' attendance, and schedule classes. The other jobs are managing the schedules of examinations (including mid-term, final, and thesis examinations), tracing students who already exceed the standard study time and reporting it to the head of the study programme, and so on.

In the Bachelor programme that serves all of the department, are 8 administrative support staff. Thus, the administrative support staff and lecturer ratio for **BAP** is 11/67= 1:6. They can be reached not only via a face-to-face meeting in the office, but also through platforms such as WhatsApp chat, email, and phone.

In **MAP** work 11 staff and one supervisor (head of the supporting unit) responsible for the supporting unit. They are available not only during the working hours but also during out of the working hours. Lecturers and students can contact supporting staff directly by visiting their office, by phoning or texting them. The phone numbers of all staff are available to all students and lecturers. In doing their jobs, these 11 staff work and coordinate closely with the other supporting units at the faculty level: student supporting, and facilities and infrastructure units.

All of the academic staff are given opportunities to develop themselves in line with the needs of the FEB and university. Pertaining to the development opportunities, the department of human resources at the university level has three programmes:

- staff international outbound programme: Here, staff have the opportunities to visit international universities or international events. The programme aims at exposing staff to the international atmosphere and work spirit.
- staff training programme: staff can attend seminars, conferences, short courses, and non-degree training programmes nationally and internationally. The programme aims at improving the staff's skills and knowledge.
- staff degree programme: staff can take a degree programme at the national or international university. The aim of this programme is to improve the staff's skills and knowledge.

Appraisal:

The programme director coordinates the activities of everyone involved in the programmes and ensures that the programme runs smoothly. The duties of the programme coordinator are clearly defined and evaluated on a regular basis.

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

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

4.3 Cooperation and partnerships

The department of Accounting maintains a network with other universities which serves each study programme on different levels:

No	University Name	Year	Activities
1	Faculty of Economics and Business Universiti Teknologi Mara Melaka, Malaysia	2016	Student Exchange, Lecture exchange, Professor Visit
2	Saxion University of Applied Sciences	2016	Program Double Degree
3	Faculty of Agribusiness & Commerce Lincoln University	2016	Student Exchange, Lecture exchange, Professor Visit
4	Universiti Teknologi Mara	2016	Student Exchange, Lecture exchange, Professor Visit
5	Universitas Muhammadiyah Makassar	2017	Education, Research, and Community Development
6	Pascasarjana Universitas Muhammadiyah Makassar	2017	Collaboration in DAP
7	Fakultas Ekonomi Universitas Negeri Medan	2017	Credit transfer for students
8	Fakultas Ekonomi dan Bisnis Universitas Mulawarman - Program Doktor Ilmu Manajemen	2017	Education, Research, and Community Development
9	Universiti Sains Malaysia	2017	Research collaboration, Staffs and Students exchanges, Credit transfer for students, participation in seminars/conferences
10	APEA - Deakin University	2017	Developing Research Activity
11	International Islamic University Malaysia	2017	Education, Research, and Community Development
12	The University of Western Australia	2017	Exchange Staff, Joint Research, Joint Conference, Exchange of Academic Material and Information, Articulation Degree Programs
13	Institute of Technology Petronas	2017	Outbound Mobility Programme
14	Deakin University	2018	Research Service Letter of Offer
15	Deakin University	2018	Collaboration in Research, Teaching
16	Lucian Blaga University of Sibiu	2018	Research collaboration

17	Universiti Sains Malaysia	2018	Research and publications, seminars, workshop
18	STIE Nobel Indonesia Makassar	2019	Education, Research, and Community Development
19	Sekolah Tinggi Agama Hindu Negeri Gde Pudja Mataram	2019	Education, Research, and Community Development
20	Faculty of Business, Finance & Marketing The Hague University of applied Science	2019	Staff and Student exchanges, Research collaboration, Joint Publications
21	Universiti Sains Islam Malaysia	2019	Letter of Intent
22	College of Management, Asia University	2019	A Joint Double Degree Programme
23	The University of Western Australia	2019	Double Degree, Student Exchange
24	Doon Business School	2019	Student Exchange
25	Indian Institute of Technology Hyderabad	2019	Student Exchange
26	Lincoln University	2019	Exchange Staff, Joint Research
27	Fakultas Ekonomi dan Bisnis Universitas Mataram	2020	Development of education in Economics, Management, and Accounting
28	Universiti Teknologi Mara	2020	Research Collaboration Agreement (Matching Grant)

The formal agreements between UNAIR and other HEI are signed up at the two levels. The first level is at the university level (i.e., rector), where a memorandum of understanding (MOU) is agreed upon and signed between UNAIR and a partner university. The second level is at the faculty/school level, where a memorandum of agreement (MOA) is agreed and signed up between the faculty (i.e., dean) and a partner university. The collaborations spread out in 16 countries, including Australia, the UK, the Netherlands, New Zealand, and Taiwan. The collaborations cover lecturer exchanges, student exchanges, collaborative research, and double degree, among others.

In **BAP,** the outbound programme serves to improve the capacity of the staff to implement and develop curriculum, while many guest lecturers provided feedback and suggestions.

In **MAP,** the collaborations allow students to have intercultural and international experience, to be taught by lecturers from partner universities and to take student exchange programmes should they want to. Furthermore, MAP has also close cooperations with higher education institutions, particularly through a membership in a national association of master of accounting programmes (APPSAI). This association is an organisation where all head of master of accounting programmes discuss issues related to a curriculum, cooperations, and so on. Besides that, MAP has collaborated with professional accounting bodies such as the Institute of Indonesian Chartered Accountants (IAI), the Indonesian Institute of Public Accountants (IAPI), the Indonesian Institute of Tax Consultants (IKPI), and the Indonesian Institute of Management Accountants (IAMI). The realisation of those collaborations in the forms of professional continuing education (PPL) where

students as a participants and lecturers can be the speaker or a participant, involving members of those associations in a forum discussion group held by MAP, among other things.

Cooperation with business enterprises and other organizations has been conducted in written and unwritten agreement. The list of firms or organizations that have written agreements can be seen below:

No	Firm / Organization name	Year	Activities
1	PT Telekomunikasi Selular	2016	HEBAT services and SMS Broadcast TEMAN TELKOMSEL
2	PT Towers Watson Indonesia	2016	Academic and Educational Collaboration
3	Rumah UKM	2016	Branding and Information System
4	The Institute of Certified Management Accountant	2016	Developing Management Accounting
5	PT Indonesia Capital Market Electronic Library	2016	Collaboration in Capital Market Education
6	PT Indonesia Capital Market Electronic Library	2017	Collaboration in Capital Market Education
7	PT Indo Premier Sekuritas	2017	Galeri Investasi
8	PT Bursa Efek Indonesia PT Indo Premier Sekuritas	2017	Capital Market education development
9	Bank Indonesia Institute	2018	Research and education in Economics and Banking
10	Badan Pusat Statistik	2018	Education
11	Komite Nasional Keuangan Syariah	2019	Writing and journal Publication
12	Bank Indonesia Departemen Ekonomi dan Keuangan Syariah	2019	Collaboration in developing Model Holding Pesantren in 2019
13	The Institute of Chartered Accountants in England and Wales (ICAEW)	2019	Educations
14	Lembaga Penjamin Simpanan	2020	Education and Research
15	Lembaga Manajemen Infaq	2020	Independent Campus, Freedom to Learn
16	PT Pegadaian (Persero)	2020	Collaboration in Corporate Social Responsibility program: The Gade Creative Lounge

BAP collaborates with ICAEW in order to gain benefits for students. Unwritten cooperations means routine cooperation that has always been established until now such as IAI. The department is always participating in each IAI events (i.e: Accounting regional conference, National Accounting Department). The lecturers' research along with their students will be presented in that event. Similarly, IAI is always participating as well in each of the university's events. Moreover, IAI

provides training, workshop, certification both for lecturers and students. Besides IAI, there are other professional organisations that cooperate well and carry out similar activities, namely IAPI. A well- running, unwritten cooperation, for example, exists also with the well-known public accounting firms (PWC, Deloitte, E&Y and KPMG). Internship opportunities are always open for the students. The BAP student organisation sometimes also cooperates
with them, for example, to hold a test simulation to enter the accounting firm.

In **MAP,** any collaboration is intended to develop and improve the students' skills and knowledge. One of the most important things is to create a bridge between what students learn and what occurred in the world of work, especially the best practices. Some MAP students already work in companies around Surabaya. Thus, they actually have been exposed to business practice or the real world or work issues. However, for students who do not have this exposure, those collaborations will provide them with the opportunity to have it.
To date, there are more than 18 active collaborations between UNAIR/FEB and companies. These collaborations provide opportunities for students to have an internship or to use the companies as a subject of their research. In the near future, intensive collaborations will be initiated with accounting profession organisations such as IAI and IAPI.

Appraisal:

The scope and nature of cooperation with HEI, other academic institutions and networks, as well as business enterprises (especially with companies of the financial sector) and other institutions relevant for the programme are plausibly presented. The agreements forming the basis of the cooperation are documented. The good network and cooperations are actively pursued and have a clear impact on the conception and implementation of the study programme. All such activities contribute to the development of the students' qualification and skills.

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

4.4 Facilities and equipment

The FEB building area ranges 16,814 m2 which consists of lecture rooms, reading room, academic space, cafeteria, prayer rooms, parking area and rest-rooms. Those facilities are shared with the other departments (Management, Humanities and Economics). The infrastructure in FEB is the responsibility of Vice Dean II, while the maintenance is a joint obligation of all departments. FEB continues to make improvements and additions in the infrastructures to support academic

activities. In the last seven years, the faculty has built more than ten lecture halls to accommodate the ratio of classes and students, which have been used maximally. Some courses, especially general introductory University courses, such as Religion, are held collectively at University level at Pusat Bahasa Building. It can reduce the density of classroom usage at the faculty.

The FEB's lecture halls can be used for lectures regularly Monday to Friday from 7:00 am to 9:00 pm. Any additional course-related activities can also be held outside these hours. In addition to the regular lecture hall, three large halls can be used for certain events, such as guest lectures, seminars, workshops, or training. These three large halls have different capacities: (1) Notonegoro Fadjar hall has a maximum capacity of 500 people; (2) the ABC hall can accommodate up to 250 people and the smallest is Tirto hall with a capacity of 60 people.

FEB also provides laboratories to support the teaching-learning process. The laboratories consist of:

1. Four computer labs with a total of 164 computers. All computers are already installed, the end-computing programmes commonly used to support teaching and learning processes such as Accurate, SPSS and e-views for the statistics course, business statistics or econometrics and available software, such as Microsoft Office.
2. One capital markets laboratory (investment gallery). A capital market laboratory is a mini-lab equipped with special software to help users obtain real-time stock trading information in the Indonesian Stock Exchange (BEI). This laboratory was established through the cooperation with Mandiri Sekuritas, a big state-owned company. Using this lab, students can monitor the real time information on BEI, such as the latest stock price and trading volume. Students can use that information to do securities trading transactions. Thus, students can apply their knowledge regarding the capital market.

All the facilities were designed to be accessible by all students. To support students with disabilities, there are four elevators where two are located in the main building and the others in the ABC buildings. In addition, there are also two escalators in the ABC building.

Furthermore, as internet access is very crucial to help students to access literature, communicate and collaborate with each other, or find useful needed information, FEB provides students with high-speed unlimited internet access. They can use it freely with their account when they are in FEB premises. The IT unit is responsible for ensuring that internet access works well.

The faculty provides plenty of space for self-study or discussion with other students. These areas include the fifth-floor Reading Room, the third-floor Research Discovery Area (or ARC area), the plaza and the hallway.

In the response to Covid-19 Pandemic, the study programmes conduct full online learning through the LMS. Before the pandemic hit, the programmes ran a blended learning method where courses were delivered in classrooms and also through e-learning using either *Synchronous or Asynchronous Learning* (ASL) modes. The students also had to read learning materials and complete assignments, post-tests and other learning activities. The common practice is that at least

two out of the 14 class sessions must be delivered through e-learning. For any technical problems, students can contact the HEBAT Hotline provided by University and faculty. To further support the online educational process, all the available classrooms have already been equipped with zoom meeting application, well-maintained "Hebat" website, and IT infrastructures.

UNAIR has three main libraries, which are spread over campus A, B and C. Library website can be accessed to accommodate needs for e-books and other literatures. In the faculty, there is one reading room. This reading room is equipped with a variety of collections of printouts such as books, journals, magazines, statistical data and e-journals. There are 10,029 collections in the faculty library, 145,600 titles (printed) and 11,485 (e-books) collections in the University library.

Students can access all subscribed online database journals freely as long as they are within Universitas Airlangga's network or in remote access.

These include:
1.   Sources provided by Universitas Airlangga
a.   E-journals, e-books and databases
i.   JSTOR
ii.   EBSCO
iii.   ScienceDirect
iv.   SpringerLink
v.   ProQuest
vi.   SAGE Journals
vii.   Oxford Academic
viii.   SCOPUS
ix.   Web of Science
x.   Emerald Insight
xi.   Cengage
xii.   OASIS

b-   Universitas Airlangga (Students theses, research reports, professor's speech

2.   Other relevant institutions repository
a.   UGM: https://repository.ugm.ac.id/
b.   UI: http://repository.ui.ac.id/
c.   QUT: https://eprints.qut.edu.au/

3.   E-Resources Perpustakaan Nasional Republik Indonesia (National Library of Indonesia)
i.   Wiley Online Library
ii.   Taylor & Francis
iii.   Sage Books
iv.   Balai Pustaka
v.   Cambridge University Press
vi.   Britannica Library
vii.   IGI Global

The reading room serves visitors from inside and outside FEB. The FEB reading room is easily accessible and has a sufficient opening hour. Visitors can reach the fifth floor reading room by using the elevator or stairs. The opening hours of the reading room are as follows: Monday-Friday from 8 am to 7 pm and Saturday from 8 am to 3 pm. The reading room has several special staff on duty to help visitors. These long operating hours are meant for visitors, especially FEB students in order to take advantage of all the facilities available in the reading room to support their study. The collections of the reading room are updated regularly. Reading room coordinator sends a form to each department requesting lists of reading materials that they want to purchase. It is intended to meet the needs of the teaching learning process. In the past three years, FEB has added space and the book collection. However, the addition and continuation of the collection is still needed by visitors. During the pandemic, the students may access the database remotely through Remotex that can be used to search references for working on their assignments and thesis.

Appraisal:

Due to the Covid-19 pandemic, the panel was not able to visit Airlangga University on-site. Therefore, the panel was provided with videos showing the facilities as well as interviews with Airlangga University students. According to the panel, the quantity, quality, media and IT facilities of the teaching rooms meet the standards required for the programme, even taking into account the resource needs of other study programmes. The rooms are properly equipped for disabled students and give them barrier-free access. Access to the internet through laptops via wireless LAN is provided free of charge. A sufficient number of group rooms are available. What is more, UNAIR works with a digital Learning Management System for over 20 years that enables students to access information and documents from campus and from home. However, during the next re-accreditation process a special focus should be made on the facilities on-site. The panel welcomes that the students were all satisfied with the facilities provided.

The library is accessible during most of the day and takes students' needs into account (Monday – Friday: 8:00 am – 7:00 pm and Saturday: 8:00 am – 3:00 pm). There is a main library at University level and a separate library for each faculty. These libraries provide access to a wide range of physical literature and journals as well as to digital media (e.g. electronic media, databases (such as OASIS), e-journals, e-books and archives). This literature is also available from the students' home or anywhere at campus via a remote access. Moreover, there is qualified library staff to advise students in their literature research. The panel has the impression that there is excellent support for students by the staff and by the faculties. They offer a lot of support in supervising the students, e.g., by offering seminars on how to conduct research in the library. Furthermore, there is literature expressly required for each of the study programmes that is available in the library and also kept up to date.

	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			

4.4 Additional services

The information service dealing with career improvement is managed centrally by DPKKA[2]. To carry out their duties, DPKKA provides some services that can be accessed by students. These services include career consultation, job expo, entrepreneurship consultation, and career preparation. In Career preparation, DPKKA has implemented several regular activities to ensure students' placement in the job market, such as:

1. Career Counselling (CC); CC is conducted through two methods, online and offline. The online CC can be accessed on https://dpkka.unair.ac.id/, while the offline CC is being conducted once a month. DPKKA has its own intern psychologist to deal with all student complaints online and a psychology lecturer to deal with the offline CC.

2. Airlangga Career Fair (ACF); ACF is conducted once a year to initiate a meeting between companies and job seekers. It is usually held a week after the graduation ceremony and participated by approximately 30-40 companies in each event.

3. Airlangga Career Club (ACC); ACC is conducted four times in a month regularly. The aim of ACC is to introduce students to several career fields, such as banking, education, industries, etc. The participants of ACC are from all majors of Universitas Airlangga.

4. Career Preparation (CP); CP is conducted in two ways, a week after the graduation ceremony and a week before the graduation ceremony. The aim of these activities is to introduce students to the technical aspects of job seeking, such as improving their Curriculum Vitae, Cover Letter and Preparation for Interview and Assessment Tests.

5. Campus Recruitment (CR); Campus Recruitments are conducted regularly at least once a month. In this activity, the companies offer job vacancies to students in which they are targeting.

Furthermore, faculty and BAP have collaboration with the BIG 4 Accounting Firms. One of the programmes is campus hiring and is conducted every year. In the beginning or middle of the year, those accounting firms send an email to the Head of department, Study programme Coordinator, and Academic staff of the Accounting Department, to inform about the Campus Hiring programme. Students who join this programme will then complete several tests (exam and interview). The announcement of the students who pass the selection will be reported to the Faculty/Study programme and the students itself.

---

[2] see: https://dpkka.unair.ac.id/

External stakeholders that are involved in providing inputs and suggestions include alumni and graduate users. Inputs and suggestions from the alumni are used to monitor the progress of the graduates. In general, FEB UNAIR has an alumni association called IKAFE. As a support system to those feedbacks, Islamic Economics Programme has an alumni association (IKA EKIS UNAIR) that mainly contributes to support study programmes through providing facilities, donation for supporting students' activities and other activities. The user's feedback is used to measure their satisfaction regarding the graduates' competence in the workforce. Those feedbacks cover general knowledge, IT literacy, working system in Islamic banks, Islamic philanthropy and other places, communication skills, team works, work motivation and work ethics. IKAEKIS assists both financially (by providing Sinergi Mimpi scholarships to deserving students, assisting in the construction of lecture halls and donating learning facilities such as chairs) and non-financially (support in designing curriculum, delivering guest lectures, providing internship opportunities at businesses or institutions where they work).

The Alumni lounge for alumni members is in the Secretariat of the Faculty of Economics alumni association (IKAFE) located on the 4th floor of the ABC Building. IKAFE also has a website with the following address: http://alumni.feb.unair.ac.id/ .

Appraisal:

Career counselling and placement services are offered by the DPKKA to the students and graduates to promote their employability. These services include, among other, a career fair, workshops and career trainings, as well as a career club. UNAIR provides sufficient resources to be able to offer these activities on a regular basis. Moreover, students have access to the University-wide corporate network. UNAIR brings its graduates in contact with representatives from business enterprises at regular events.

At University and faculty level, an alumni organisation has been set up with the aim of developing an alumni network. Alumni are integrated into the revision of curricula and share their experiences from a professional view. The alumni activities are planned on a long-term basis, performed regularly and are actively used for assessing and evolving the programme. Sufficient (staff) resources are available for this purpose. What is more, the alumni network facilitates the development of infrastructure.

	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)

UNAIR has financial sources that are appropriate with its legal standing. It means that all financial matters at UNAIR are regulated based on Government Regulation No. 26 of 2015 concerning Financing Mechanisms for State-Owned University at national level. UNAIR has the following sources of income:

1. Revenue from State Budget. It represents revenue from the state budget for the payroll of civil servants, civil servants' meal allowance, professional allowance lecturers, professors and allowances honorary professors. Revenue is recognised at the time of state budget expenditure accounted for by the issuance of Warrant Disbursement (SP2D) and the Payment Order (SPM/Surat Perintah Membayar). This revenue usually contributes 35 % of the total income earned by UNAIR.

2. Revenue from Public Fund. It is revenue earned in exchange for goods or services rendered to the community including student tuition fees and grants from public or private institutions. Revenue from public funds is further specified per type of service obtained by the University. This revenue contributes 40 % of the total income earned by UNAIR.

3. Revenue of Services and Business. It is revenue earned by UNAIR from work contracts, providing services with certain institutions or communities, and commercial activities. This revenue usually contributes 25 % of total income earned by UNAIR. UNAIR has several revenue centres that annually provide considerable income such as UNAIR hospital, subsidiary companies and public service centres.

4. Sponsorship by alumni and partners. It is a form of material or financial support from alumni, partner companies or other institutions to the department for organising events.

UNAIR publishes its financial statement each year as part of public transparency and responsibility. In 2020, UNAIR financial statements show that it received more than 1.8 trillion rupiahs (roughly equivalent to 106 million euros) revenues. The budgeting policy used by UNAIR gives each study programme fund to run its operation based on the programme's tuition contribution, size of faculty members and staff and strategic factors determined by the University executives. There are no study programmes closed due to financial difficulties.

Moreover, UNAIR also offers scholarships to students with financial difficulties either from UNAIR's cash directly or from third-party resources. The sum total of tuition fee varies depending on the student parents' income. In case there are students who face financial difficulties, the study programme will facilitate them to apply for financial aid schemes. For example, UNAIR provided tuition discounts and exemptions in 2020 for students that experienced financial difficulties due to the economic situation during the pandemic. UNAIR never closes its study programmes due to financial problems.

Appraisal:

Based on the information provided and the overall impression gained by the panel during the online conference, there are no major concerns about the financing of the study programmes and the funding for the entire accreditation period.

	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

UNAIR recognises the importance of a robust academic quality assurance system to demonstrate how quality is assured in every course of study provided. The purpose of implementing this system is to enable the effective and efficient monitoring and evaluation of academic standards, as well as to improve the quality of the student experience in relation to internal imperatives and external requirements. This system also provides a mechanism for the comprehensive review and promotes good practice across study programmes. Hence, it encompasses self-evaluation activity, external evaluation (including inspection), the evaluation of faculty members and leaders, and student, alumni, and employer assessments.

To ensure the effectiveness of the QA system at all levels of the organisation, UNAIR establishes a QA governance framework called the AIMS. AIMS regulates the scope of quality assurance in each organizational unit, the mechanism and the governing authority. At study programme level, the QA system is specifically directed to ascertain the content is updated to the latest development of knowledge in the area, provide opportunities for improvement in the teaching-learning process, and maintain and monitor data on student performance.

In the student's final thesis process, the monitoring and evaluation focus on the supervisory mechanism, especially on the roles and responsibilities of supervisors in creating effective and engaging supervisory processes. Monitoring and evaluation efforts are also conducted to ensure the effectiveness of the resource provided both for students and supervisors.

Within the study programme, all quality assurance activities are carried out by a quality assurance task force (GPM – Gugus Penjaminan Mutu). This task force has the main responsibility to coordinate all QA cycles during the semester. Structurally GPM coordinates with the Quality Assurance Unit at faculty level (SPM) and Quality Assurance Unit at University level (BPM), the unit that is responsible for implementing and developing the QA framework. At programme level, the QA cycle involves activities such as: (1) developing a self-evaluation online report, (2) internal quality audit to assess the compliance of study programmes with quality standards and the supporting evidence. Audits are conducted in 10 areas: (1) vision and mission; (2) governance; (3) students; (4) human resources; (5) finance, advice and infrastructure; (6) education; (7) research; (8) community service; (9) performance levels; and (10) risk management. The University also conducts performance audits on all institutional support systems with a focus on: performance levels, business processes, compliance with regulations and standard operating procedures.

GPM carries all quality assurance activities within the study programme. This task force has a primary responsibility to coordinate all QA cycles during the semester. Structurally, GPM coordinates with the SPM at the faculty level and BPM, the unit responsible for implementing and developing the QA framework at University level. All quality assurance perpetrators will cooperate in evaluating and monitoring various activities, especially aspects of learning. In order to continuously improve the quality assurance, GPM and BDEP/MECP systematically refer to statistical data.

One of the keys to the successful implementation of the QA framework is the effectiveness of the evaluations carried out by students. In the AIMS, students are actively involved in several stages of evaluation as follows.

- Teaching evaluation. Teaching evaluation is carried out at the end of each semester, where students fill out an evaluation questionnaire for each course they take. Evaluation is attained on the aspects of course content, class delivery, lecturers' performance in teaching, and marking transparency. The results of the evaluation delivered by the QA Unit to Islamic Economics study programme at an internal meeting before the next semester begins. The Study Programme will take measures to improve the lecturer's performance. Such measures may include, but not limited to, assigning the team lecturer to enrol in pedagogic/andragogic workshop, assigning to certification professional programme, and assigning to the seminar or workshop that are related to the subject matter.
- Academic counseling and thesis supervisory evaluation. This survey was conducted to identify students' perceptions of the academic counseling and supervisory final thesis process. Academic counseling and thesis supervision aim to ensure that students graduate on time. Further, academic counselors are expected to consult (advise) students on enrolling in courses and participation in programmes such as MBKM.
- Student requirement and expectations survey. This survey tries to identify the needs and expectations of first-year students at UNAIR in terms of content aspects of learning programmes, student activities, and the provision of in-and-off-campus services.
- Student learning experience survey. This survey was conducted prior to the students taking part in the graduation ceremony. This survey is intended to obtain student assessments of the study programme they are participating in. The survey also asks students to rate a variety of services while they are completing their studies. Those services include quality and access to dormitories, libraries, inter-campus transportation, career and personal development and other services.

During the outbreak of COVID-19, online surveys have also been conducted to assess and control the effectiveness of the learning process, since all learning activities have been delivered online through HEBAT e-learning and other online platforms. As a result, the learning process in the BAP and MAP experiences insignificant obstacles in attaining the learning objectives. The opportunity for improvement obtained from the survey results becomes part of the next semester/year cycle of operational plans at the level of study programmes, faculties, and units responsible for the institutional support system. The performance and process internal audit mechanism at these levels will ensure whether measures have been taken and effectively address any opportunities for improvement that have been identified through the survey process.

Based on the AIMS's evaluation framework, faculty members have an important role in the evaluation of curriculum, teaching-learning process, learning and engagement, and faculty, department and study programme leadership.

- Faculty member's evaluation on curriculum content and teaching-learning process. This evaluation is carried out by faculty members during the semester. The results are discussed at the end of semester regular meetings at the study programme level. Through this meeting, the programme director and faculty members agreed on improvements that must

be made to improve the quality and up-to-dateness of the content and the quality of the student learning experience.

- Engagement and satisfaction survey. This survey is intended as an assessment of UNAIR as an organisation in providing opportunities for faculty members and general staff for career development and self-development. This survey also assesses the level of satisfaction, engagement of faculty members and general staff at UNAIR.
- Leadership survey. This survey aims to improve the management performance of the study programmes, the departments and the faculties. Faculty members were asked for their perceptions of the performance of the programme director, the head of the department and the dean of faculty in the aspects of vision and strategies, the lecturing process, the research, the social service, the transformational leadership, the efficient management and the interpersonal skills.

The opportunity for improvement obtained from the survey results will be the part of the next semester/year cycle of operational plans at the level of study programmes, faculties and units responsible for the institutional support system. The performance and process internal audit mechanism at these levels will ensure whether measures have been taken and effectively address any opportunities for improvement that have been identified through the survey process.

The external stakeholders are vital parts of the process of curriculum design and development, especially in the context of identifying ELOs, content and curriculum structure. Feedback, evaluation and suggestion by alumni and employers are delivered using several means such as:

- Direct communication in which alumni and employers are invited into a regular meeting with faculty, department and study programme leaders. These events include annual events, Focus Group Discussion and many others.
- Tracer study activity where alumni and employers are invited to fill out an e-questionnaire. This survey provides important information not only in terms of employment profile, but also feedback on what are critical skills that they considered to be vocal in their current industry circumstances.

Being part of the national higher education system, UNAIR complies with the accreditation and standardisation regulation. BAN-PT is an independent national organisation that is responsible for carrying out accreditation tasks at study programme level and institutional level. All study programmes at the Bachelor's and Master's levels at FEB have been accredited and are in category A. In addition to national accreditation, Universitas Airlangga encourages faculties to be accredited by international bodies. This international accreditation target has been set as a key performance indicator in the strategic performance management system (SPMS). BAP currently holds ABEST21 accreditation and AUN-QA certification, whereas MAP has held ABEST21 since 2020.
In general, the documentation is divided into three main parts as follow:
▪ For the general public, it is located on each respective website such as https://feb.unair.ac.id and http://ppmb.unair.ac.id/en . The content includes faculty and programme profile, academic manual, curriculum structure and content, details on examination types and regulations, academic conduct and regulations, facilities, etc.
▪ For internal parties, it is located in the LMS UNAIR hebat.elearning.unair.ac.id and cybercampus.unair.ac.id. The content includes those for students such as curriculum, subject's

homepage, student handbook, examination schedule, students' data, academic data, study plan, academic advisors, financial data, and for lecturers such as academic supervision, evaluation, study plan, AIMS.

▪ Specific data are managed by DIPP available at http://hebat.elearning.unair.ac.id . It contains the whole process and documentation of e-learning. General and public information can be accessed by the public from the webs. Further inquiries can be directed to the helpdesk of each faculty. Each and every new student is required to participate in the orientation activities in which information is given in the forms of presentation, discussion, and manual distribution.

All information regarding the activities during the academic year can be accessed in the web https://akuntansi.feb.unair.ac.id/ as well as in some printed materials e.g. in the Academic Manual.

Appraisal:

During the online conference, the panel got insights into the quality assurance and development processes for the study programmes that have been set up. Evaluations of the study courses, the lecturers and the University in general are carried out on a regular basis, which systematically and continuously monitor and develop the quality of the programme with respect to its contents, processes and outcomes. Responsibilities are clearly defined. Additionally, graduates and representatives from the professional side are included in the process since they also give feedback on the study programme. The student workload, success rate and graduate employment are taken into account. All study programmes have the national "A" accreditation that also includes the quality management system.

Evaluation by the students, quality control by the faculty and external evaluation 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. For the evaluation by students and by faculty, the results are translated into a list of measures to be taken, and published in an appropriate manner. Within the framework of controlling the implementation, it is ensured that measures are a) implemented, b) reviewed and evaluated with regard to their quality and faithfulness to the original objective, c) modified and adapted if necessary, as well as d) documented.

The study programme's content, curriculum and examination scheme have been suitably documented and published (e.g. course plan and exam regulations). The documents are available on the website as well as in the Cypercampus system of UNAIR. Respective materials are distributed on campus.

Moreover, Universitas Airlangga regularly publishes current news and information – both quantitative and qualitative – about the study programme. These are distributed via the website of UNAIR and several social media accounts.

The study programme is described in detail. This documentation is constantly updated and easily accessible for interested parties both in print and in digital form, which ensures a high level of transparency. Press relations and network communication are actively maintained. In its annual report the HEI presents a summary of the activities of the academic year.

	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 Airlangga, Surabaya, Indonesia

Bachelor and Master programme:
Bachelor of Accounting porgramme (BAP)
Master of Accounting programme (MAP)

		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 (Asterisk Criterion)			x		
2.2	Counselling for prospective students		x			
2.3*	Selection procedure (if relevant)	x (MAP)	x (BAP)			
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		
3.1.6*	Methods and scientific practice (Asterisk Criterion)			x		
3.1.7*	Examination and final thesis (Asterisk Criterion)			x		
3.2	Structure					

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
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		
4.1.5*	Internal cooperation (Asterisk Criterion)		x			
4.1.6*	Student support by the faculty (Asterisk Criterion)		x			
4.1.7(*)	Student support in distance learning (only relevant and an Asterisk Criterion for blended-learning/distance learning programmes)					x
4.2	**Programme management**					
4.2.1*	Programme Director (Asterisk Criterion)			x		
4.2.2	Process organisation and administrative support for students and faculty			x		
4.3	**Cooperation and partnerships**					
4.3.1(*)	Cooperation with HEIs and other academic institutions or networks			x		

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
	(Asterisk Criterion for cooperation programmes)					
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			