

Decision of the FIBAA Accreditation and Certification Committee



8th Meeting on November 30, 2022

PROGRAMME ACCREDITATION

Project Number:	21/102
Higher Education Institution:	Universitas Airlangga,
Location:	Surabaya, Indonesia
Study Programme:	Doctor of Accounting Programme (Doctor of Philosophy in Accounting - Doktor Ilmu Akuntansi - Dr.)
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 programme is accredited.

Period of Accreditation: November 30, 2022 to November 29, 2027

The FIBAA Quality Seal is awarded.

Assessment Report

Higher Education Institution (HEI):
Universitas Airlangga, Surabaya, Indonesia

Doctoral programme:
Doctor of Accounting Programme (DAP)

Qualification awarded on completion:
Doktor Ilmu Akuntansi - Dr. (Doctor of Philosophy in
Accounting)

General Information on the Study Programme

Brief description of the study programme:

Students shall be provided with high-quality doctoral training that enables them to advance the development of knowledge and technology in the field of accounting through research, solve problems and provide advice in the field of accounting through inter-, multi-, and transdisciplinary approaches, and have the ability to manage, lead, and develop accounting research and development that is beneficial to society.

Type of study programme:

PhD programme

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

3 years (60 national credits), 96 ECTS credits

Mode of study:

full-time

Didactic approach:

study programme with obligatory class attendance

Double/Joint Degree programme:

no

Scope (planned number of parallel classes) and enrolment capacity:

30 student intakes per year

Programme cycle starts in:

February and August

Initial start of the programme:

August 2010

Type of accreditation:

initial accreditation

Accreditation in one cluster (cluster 1) with:

Bachelor of Accounting programme

Master of Accounting programme

Procedure:

A contract for the initial accreditation of the Doctor of Accounting Programme (DAP) 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 programme and further documents in order to prove that the criteria for programme accreditation are met.

At the same time, FIBAA appointed a review panel¹. 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*. At the end of the online conference, the panel has given a short feedback on its first impressions to representatives of the HEI.

¹ The panel is presented in alphabetical order.

Summary

The Doctor of Accounting Programme (DAP) offered by Universitas Airlangga fulfils the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on 2022, November 30th and finishing on 2027, November 29th. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

There are many criteria in which the programme exceeds the quality requirements:

- 1.5 Gender Equality and Equal Opportunities
- 3.1.3 Status of the Doctoral Students
- 3.2.1 Logic and Conceptual Consistency*
- 3.2.2 Science and Research Based Teaching*
- 3.2.3 Focus of the Curriculum on Qualification and Competency Development*
- 3.4.1 Logic and Comprehensibility of the Didactic Concept*
- 3.4.2 Diversity of the Teaching Methods
- 3.5 Professional Competencies / Employability*
- 4.1.2 Scientific Qualification of the Teaching Staff*
- 4.1.5 Internal Cooperation within the Faculty*
- 4.2.1 Scientific Integration of the Doctoral Students*
- 4.3.3 Documentation of the Doctoral Programme*
- 4.4.1 Quality of the Classrooms and Working Places*
- 4.4.2 Equipment (Literature, Magazines, Databases) for the Library*
- 5.3 Evaluation by Doctoral Students
- 5.4 Evaluation by Supervisors

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 Doctor of Accounting Programme

Study Programme:		Statistical Data			
		Doctoral of Accounting			
		2017/2018	2018/2019	2019/2020	2020/2021
# Study Places		30	30	30	30
# Applicants	Total	36	27	41	39
	Female	18	15	28	28
	Male	18	12	13	11
Application rate		120%	90%	136.67%	130%
# First year student	Total	30	13	30	26
	Female	14	7	22	19
	Male	16	6	8	7
Rate of female students		46,67%	53,84%	73,33%	73,08%
# Foreign students	Total	0	0	0	1
	Female	0	0	0	0
	Male	0	0	0	1
Rate of foreign students		0.00%	0.00%	0.00%	3.85%
Percentage of occupied study places		100.00%	43.33%	100.00%	86.67%
# Graduates	Total	14	8	9	11
	Female	11	4	9	10
	Male	3	4	0	1
Success rate		93.33%	93.33%	96.67%	100.00%
Dropout rate		6.67%	6.67%	3.33%	0.00%
Average duration of study		5.3	5.5	5.1	5.1
Average grade of final degree		3.70	3.55	3.60	3.70

The application rate has been more competitive over the last two years, 136,67 % in 2019/2020 and 130 % in 2020/2021. Similarly, the number of first-year students has been relatively stable in the last two years. Moreover, following the international accreditation by ABEST21, DAP has also started to attract international students. In 2020/2021, DAP accepts one international student from East Timor. Finally, of the students admitted to the programme, the majority gained the final grade above 3.55 out of 4.0 and the success rate (i.e. the percentage of students that complete their study) is satisfactory, ranging from 93,33 to 100 percent. The average duration of study has also improved in the last four years, ranging from 5.5 to 5.1 years. To shorten the length of study and decrease the dropout rate, DAP has taken a serious effort. These include conducting a series of interviews with students that experience the issue, organising a number of research training and professional development for the students and lecturers, and redesigning the curriculum in ways that allow the students to complete their study within the normal period of doctoral study completion.

Appraisal

Although the programme is quite young, the panel experienced, that it is well established in the educational environment, the number of applicants is in the last years higher than the number of study places. Comparable to the bachelor and master programme, the university uses its possibilities to identify weaknesses and, in parallel with the strategic pursuit of goals, to remedy them. The panel appreciates very much this development and continuous work. In the view of the panel, this commitment is also reflected in a well-arranged and goal-oriented content and design.

Description and Appraisals in Detail

1. Goals and Strategy

1.1 Objectives of the Doctoral Programme

Aligned with UNAIR’s vision (compare chapter 1.4), the objective of DAP is to “Shaping Capable and Independent Researchers” that has an international reputation and has a significant contribution to the development of accounting science and business practices locally and internationally with high integrity based on national and universal accepted values. To achieve this, students shall be provided with high-quality doctoral training that enables them to advance the development of knowledge and technology in the field of accounting through research, solve problems and provide advice in the field of accounting through inter-, multi-, and transdisciplinary approaches, and have the ability to manage, lead, and develop accounting research and development that is beneficial to society. After completing DAP, the graduates are expected to become scientists and researchers in the field of accounting and related disciplines. Most doctoral students are academicians, researchers, consultants and remain in their profession after graduation.

Appraisal:

The doctoral programme corresponds to the goals of the European and national qualification framework. The doctoral programme and the pursued qualification and competency goals are matched with each other.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.	STRATEGY AND OBJECTIVES					
1.1	Objectives of the Doctoral Programme			X		

1.2 Positioning of the Doctoral Programme in the education market

Geographically, UNAIR is in the eastern part of Indonesia and the university states, that it has been a pioneer of higher education in the region. Therefore, by this advantage, DAP has been a pioneer in the development of accounting science in the eastern part of Indonesia. At the national level, UNAIR is ranked in the first cluster along with UI and UGM (measured based on input, process, output, and outcome by Ministry of Higher Education) and, accordingly, DAP in UNAIR is competing with the DAP in UI and UGM.

With the increasing rank of UNAIR in the QS and THE University rankings, DAP has established a solid position in the education market compared to similar programmes, both at national as well as international levels. With this profile, the main target groups of the DAP are:

- Indonesian and international graduates who have completed their master degree in accounting or related fields and are currently working or aiming to work in a higher education institution as lecturers or scientists.
- Indonesian and international graduates who have completed their master degree in accounting or related fields and are currently working or aiming to work as researchers in various non-education institutions that require a high level of skills in research. These non-education institutions, for example, include national and international consultancy firms in accounting and related fields and various governmental and non-government research centres or policymaking.

Appraisal:

The doctoral programme is positioned convincingly in the postgraduate education market due to the described profile and the pursued qualification and competency goals.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.	STRATEGY AND OBJECTIVES					
1.2	Positioning of the Doctoral Programme in the educational market			X		

1.3 Positioning of the Doctoral Programmes in the Job Market for Graduates

DAP focuses on research and the position is strong due to several reasons:

(1) it has a curriculum that supports and increases research such as literature review and multivariate analysis (matriculation) and advanced statistics and research design in accounting. Furthermore, almost in every course, the students are required to present their research articles or research proposal that is relevant to that course;

(2) It has “Project 1” and “Project 2” courses that are specifically designed to assist students to publish their research in the international journal Scopus Q1, Q2, or Q3. Publication in “Project 2” is focused on sustainability or IT-accounting related issues.

The graduates mostly are working in higher education institutions as lecturers and established researchers. A number of graduates are working in overseas universities as visiting lecturers and/or researchers. Moreover, some graduates hold key positions in the research field such as director of research (e.g. Director of Research Centre at Universitas Ciputra, formerly the Dean of Faculty of Economics); journal editor (e.g. Associate Editor Journal of Widya Management and Accounting); and Lead Researcher at international and national levels (e.g. Lead Researcher of collaborative research with Universiti Teknologi MARA, Malaysia; Lead Researcher of collaborative research with Simon Fraser University, Canada).

Outside the research field, many graduates hold key positions in higher education institutions such as vice-rector, dean, head of study programmes, and other key positions. To date, a number of head of accounting study programmes across universities in eastern part of Indonesia are Unair DAP

graduates. A number of graduates are working as senior consultants. A notable example is an IT-related accounting consultant, who has been working with a large number of reputable companies across Asia. Other areas include taxation, public sector and other profit-oriented organisations. There are also graduates holding key positions in the National Professional Accounting Standard Setting Body, one is currently holding a position as executive member of Financial Accounting Standard Board at Institute of Indonesia Chartered Accountants.

Appraisal:

The doctoral programme with special focus on professional qualification for science and research is positioned convincingly due to the described profile and the pursued focus of research on Accounting. Graduates mainly work as academicians after graduation. However, the doctoral programme is also strongly positioned outside the science and research field by taking into account the professional qualification for employment due to the described profile and the pursued focus of research. This includes positions in political institutions and government bodies.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.3	Positioning of the Doctoral Programme in the Job Market for Graduates					
1.3.1	in the research fields			X		
1.3.2	outside the research fields			X		

1.4 Positioning of the Doctoral Programmes in the Strategic Concept of the Higher Education Institution

UNAIR’s development focus on the areas of health science, life science, engineering and sociohumanities science became the basis for the establishment and development of all study programmes offered. In the 2021-2026 strategic plan, the university’s strategic objective is to enhance impact, competitiveness and global reputation in the area of education, research and community development. Hence, all study programmes deliberately take various changes both in structure and programme management to increase impact and reputation at the global level. This means concretely for the DAP:

Vision

To become a doctoral programme in accounting with an international reputation that produces graduates with innovative international standard solutions and high integrity in the fields of accounting and business.

Mission

- Carrying out high-quality doctoral education in accounting;
- Encouraging and conducting value-added accounting research and make significant contributions to the development of accounting science and business practices in Indonesia and internationally; and
- Providing services in the form of ideas, contributions and the best solutions in the field of accounting and business to the people in Indonesia and internationally.

Appraisal:

The goal oriented integration of the programme in the strategic concept of the higher education institution is described and presented in a comprehensive manner.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.4	The Positioning of the Doctoral Programme in the Strategic Concept of the Higher Education Institution			X		

1.5 Gender Equality and Equal Opportunities

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.

In terms of lecturers, they come from various backgrounds and all are treated equally and with appreciation. There is no discrimination of gender, ethnicity, or religion, for example the proportion of female lecturers is 41,46 %. DAP also maintains full-time lecturers with specific expertise such as

sustainability, information system, management accounting, financial accounting, auditing, taxation and capital market.

Appraisal:

The higher education institution fulfils its tasks in this doctoral programme by promoting gender equality and the enforcement of general prohibitions on discrimination. A claim for disadvantage compensation for disabled students in terms of temporal and formal requirements in the programme as well as for all concluding or accompanied certificates of achievement and within the framework of aptitude testing procedures is ensured.

There is an anti-discriminatory concept which is being constantly further developed. The programme management actively promotes equal opportunities and gender equality, which can be seen in the high rate of female lecturers as well as students.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.5	Gender Equality and Equal Opportunities		X			

2. Admission

Student admission is undertaken centrally by PPMB and enrolment information consisting of study programme information, admission policy, and selection criteria available online at the website. The admission requirements at the DAP adhere to University regulations. The admission is held twice a year, each for the first and the second semester with increased capacity from time to time.

The general requirements for Indonesian citizens are:

- (a) prospective students are graduates of Bachelor/Diploma 4 and masters in the area of accounting, management, and business related fields accredited by BAN-PT, or if from abroad, approved to be equivalent by the Ministry of Research, Technology and Higher Education of the Republic of Indonesia,
- (b) approval Letter/Study Permit from the employer for prospective students who are on full-time employment,
- (c) recommendation letter from the former supervisor, the employer, or reputable academics in the area,
- (d) list of publication (optional),
- (e) research proposal,
- (f) Letter of statement stating the commitment to meet the financial requirement,
- (g) pass photo and identity card.

Additional requirements include:

- (a) Aptitude Test Certificate ≥ 450 ,
- (b) English Proficiency Test: TOEFL ≥ 475 ,
- (c) portfolio as stated in CV.

The general requirements for international students are the same as those of Indonesian students. Prospective students who meet the required criteria are eligible to go through the selection process. These include administration screening, Academic Potential Test (Verbal, numerical and logical reasoning abilities), English proficiency test, and interview.

The student admission to the doctorate programme is divided into two sections, written examination and non-written examination. For the written examination section, the candidate is required to take an in-house examination at UNAIR consisting of the Academic Potential Test (TPA) and English Proficiency test. The non-written section is held for the candidates who can provide one of these requirements:

1. Proof of TPA with a minimum score of 450 points and the TOEFL (Test of English as a Foreign Language) score of at least 475 points,
2. Best Graduates of UNAIR with a Master degree recording a minimum CGPA (cumulative grade point average) of 3.51,
3. Portfolio as a leader in companies/agencies, at least at the level of Head of Division, or achievement for the contribution to community development/empowerment or practitioners/Expert Staff/Consultants whose expertise is in accordance with the chosen study programme or have published scientific papers in national journals with a minimum level of SINTA 3 (Indonesian journal rank) accreditation or in reputable international journals in the last three years proved by certificate or statement letter.

In the interview stage, the candidates are required to have a research proposal. Candidates are expected to have a clear research topic/ proposal.

All information related to the admission and selection procedures is accessible through the PPMB website. 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 student 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:

Admission conditions and procedures are properly defined and transparent. The selection procedure, which is targeted to the programme goals, is applied.

The decision on admission is based on transparent criteria and it is clearly communicated; rejections are reasoned. The responsibilities are clearly regulated.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
2.	ADMISSION					
2.1	Admission conditions and procedures			X		
2.2	Selection Procedure			X		
2.3	Transparency of the Decision on Admission			X		

3. Implementation

3.1 Structure

Projected study time	Six semesters (Three years full-time)
Number of Credit Points (CP)	60 credit points (equivalent to 96 ECTS points)
Workload per CP	170 minutes (60 minutes independent study, 60 minutes assignment & examination, 50 minutes in-class activity)
Number of courses	10 subjects and a final Doctoral thesis
Number of contact 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) Independent study = 60 minutes x 3 credit x 14 weeks = 2,520 minutes (42 hours)

Based on the Rector's regulation regarding DAP educational guidelines, the duration of the study programme is six semesters in minimum and 14 semesters in maximum. One credit point, if converted to ECTS, is equivalent to 1.6 ECTS. Therefore, 60 credit points of the overall DAP curriculum, if calculated based on the ECTS system, are equal to 96 ECTS points. In terms of workload, this in total involves 700 hours of study in class and 1680 hours of self-study. The doctoral degree in the DAP is awarded after completing all the mandatory subjects and submitting a doctoral dissertation. The courses evenly distributed over the semesters:

In the first year, students are required to complete eight subjects, which are expected to equip them with the knowledge and skills on research methodology, core theories of accounting and writing academic articles for publication (project 1). The curriculum in the second year is designed to further strengthen the student's skills in publication and prepare them to conduct research for their doctoral thesis (project 2). In the third year, the curriculum is designed to facilitate students completing their doctoral thesis. In the sixth semester, students are expected to complete respectively: PreDoctoral-Defense Exam, Closed Doctoral Defense Exam, and finally the Open Doctoral Defense Exam (project 3).

The current regulations governing the doctoral programme within UNAIR including the DAP are set out in Rector Decree No. 05 issued in February 2019 and Rector Decree No. 21 issued in June 2020. Both of these regulations have been drawn up with the reference to the National Standard of Higher Education set out by the Ministry of Education and Culture and Quality Assurance set out by the Board of National Accreditation for Higher Education, in such a way it ensures all doctoral programmes including the DAP in UNAIR are complying with the national regulation. In line with the national and higher specific education requirements in a doctoral degree regulation, the curriculum of DAP is designed in accordance with the INQF level 9.

At the faculty level, the regulations are further detailed in a number of documents including the handbook of the doctoral degree programme, doctoral thesis guideline, curriculum document, and other code of practices for the doctoral degree programme. All decisions and policies made at the level of the study programme must be ensured and are required to comply with the standard set out in these documents. These for example include duration of the study, responsibilities of the students, supervisors and supervisory procedures, progression panels, examiners of the doctoral defense, and other university staff with responsibility for doctoral students.

Based on the 2019 Universitas Airlangga Rector's Decree article 14 paragraph 9, a special condition applies for doctoral students who publish three publications in reputable international journals (non-predatory and indexed in reputable journal database, (i.e. Scopus) during the doctoral study period. In this case, the student is exempted from the open dissertation examination.

All students enrolling in the DAP starting from the beginning of their study are treated as full-time doctoral students and therefore subject to the rules governing the doctoral programme from the outset of their programme. Since their first year, for example, all students have been given the same access to all training opportunities, doctoral facilities and resources, and other available professional developments.

After two years of study however, there is a potential cut-off. All students at this stage are required to pass the preliminary exam which can be taken in a maximum of two attempts. If a student fails to pass the second attempt of a preliminary exam and is indeed confirmed unsatisfactory by an independent panel that reassess the result, the status of the student is terminated. Other potential terminations include inability of the student to complete the study within the maximum duration set out by the university, leave absence in two consecutive semesters without approval by the university, and other circumstances set out in the regulations of the doctoral degree programme.

Students under extraordinary circumstances, such as leave of absence, family or parental leave, or temporary disability, are allowed to lapse the period of their study up to a duration of maximum two

semesters. In these circumstances, while the students retain their status, they are exempt from paying tuition fees.

Following the rules set by BPM (Quality Assurance Agency) UNAIR, every course offered to students must have a Semester Learning Plan (SLP). SLP is an academic document covering content, scope, requirements, required reading and expected learning objectives in one course, as well as learning methods, evaluation of the system and lecturers. SLP for all courses can be accessed at Cybercampus.

Appraisal:

The structure corresponds with the objectives of the doctoral programme and it properly connects the range of courses with the research tasks of the doctoral students.

The structural requirements of the doctoral programme are accounted for by taking into account the national and higher education specific requirements in a doctoral degree regulation.

In terms of law and of fact the status is regulated properly.

The status benefits the integration of doctoral students in the research fields, because the students are obliged to publish.

The range of courses are described according to content, scope/duration, requirements, required reading, degree and the qualifications/competencies (outcome oriented) to be achieved.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
3.	PROGRAMME DESIGN					
3.1	Structure					
3.1.1	Structural Setup of the Doctoral Programme			X		
3.1.2	Doctoral Degree Regulations			X		
3.1.3	Status of the Doctoral Students		X			
3.1.4	Module Description			X		

3.2 Content

At its core, DAP is designed to produce graduates who aspire to be a scientist or researcher in the field of accounting. For this purpose, the students from the very beginning of their study are equipped with the knowledge and skills on research methodology, core theories of accounting and learning by writing academic articles for publication where students are required to publish a minimum of two articles in international reputable journals during their study. These are taught in the

first two years of the programme so that in their third year the students have been capable enough to carry out independent research according to their area of interest for their doctoral thesis. DAP targets that by finishing their doctoral thesis, the students are expected to possess adequate knowledge and skills that allow them to be an independent scientist or researcher in the field of accounting. The table below shows the curriculum:

No	Course Unit	Workload						Method of Teaching		Form and Duration of Examinations	weight of exam related to final grade		
		0	1	2	3	4	5 & 6	Hours in Class	Hours Self-Study				
MATRICULATION								70	80			0/96	
0	EKT802 Multivariate Analysis	4.8						20	30	L, A			
0	EKK802 Literature Review	4.8						50	50	L, P&D, A			
SEMESTER 1			19.2					140	336			19.2/96	
1	PHE803 Philosophy of Science		4.8					35	84	L, P&D, A	Written exam (180 minutes)		
2	AKM801 Seminar in Strategic Management Accounting Research		4.8					35	84	L, P&D, A	Written exam (180 minutes)		
3	MAS801 Advanced Statistics		4.8					35	84	L, A	Written exam (180 minutes)		
4	PNE805 Research Design in Accounting		4.8					35	84	L, P&D, A	Written exam (180 minutes)		
SEMESTER 2				19.2				140	336			19.2/96	
5	AKK801 Seminar in Financial Accounting Research			4.8				35	84	L, P&D, A	Written exam (180 minutes)		
6	AKN804 Seminar in Governance and Accountability Research			4.8				35	84	L, P&D, A	Written exam (180 minutes)		
7	AKK802 Seminar in Market-Based Research in Accounting			4.8				35	84	L, P&D, A	Written exam (180 minutes)		
8	PNE887 Project 1 - An article published in a reputable international journal			4.8				35	84	L, R, P&D, SM	Accepted paper		
SEMESTER 3					4.8			35	84			4.8/9.6	
9	PNE888 Project 2 - An article published in a reputable international journal				4.8			35	84	L, R, P&D, SM	Accepted paper		
SEMESTER 4						4.8		35	84			4.8/96	
10	PPNE889 project 3 - Draft of Pre Proposal of PhD Thesis					4.8		35	84	L, R, P&D, SM	Written exam		
SEMESTER 5 and 6							48	175	420			48/96	
11	PhD Thesis						48	35	84	R, SM	Written exam		
Total			19.2	19.2	4.8	4.8	24	700	1,680				
			96						2,380				
Note:													
1 credit point = 1.6 ECTS equivalence; 60 CP= 96 ECTS													
1 CP = 170 minutes of activities consist of 60 minutes independent study, 60 minutes assignment, 50 minutes contact hours													
<i>L: Lecture</i>													
<i>P&D: Presentation and Discussion</i>													
<i>A: Written Assignment</i>													
<i>SM: Supervisory Meeting</i>													
<i>R: Research Report</i>													

The curriculum is classified into three building blocks with respect to the intended competencies to be achieved by the students:

- The first block is designated to build students' knowledge and skills on research methodology, which consist of two modules: Advanced Statistics and Research Design in Accounting.
- The second block is aimed at building students' knowledge on core theories of accounting. These consist of five modules, including Philosophy of Science, Seminar in Financial Accounting Research, Seminar in Strategic Management Accounting Research, Seminar in Governance and Accountability Research, and Seminar in Market-Based Research in Accounting.
- Finally, the third block is aimed at building students' knowledge and skills on writing academic articles for publication. These consist of two modules (project 1 and project 2 that require students to publish an article respectively in an international reputable journal) and two modules (Project 3 and Doctoral Thesis) that are designed to help students write up their final doctoral thesis. By finishing their study, graduates are expected to have possessed adequate knowledge and skills that allow them to be an independent scientist or researcher in the field of accounting.

In addition, to ensure graduates are able to compete at international level, English proficiency levels of students are enhanced through a series of language enhancement programmes embedded in the DAP curriculum as well as outside of the curriculum. Within the curriculum, all courses' materials are equipped with English textbooks, articles, and cases and students are encouraged to present their work in English. Outside the curriculum, students are provided with the opportunities to take English courses at Universitas Airlangga Language Training Centre. Furthermore, a series of international guest lectures are organized by inviting prominent professors from a number of top universities. Examples include Columbia University, London School of Economics, University of Amsterdam and University of Western Australia.

DAP commits to provide students with cutting-edge knowledge and research skills by annually reviewing and updating the syllabus of its modules, supervisory processes, and other professional developments. These include updating the references according to the latest research, refining the supervisory processes according to the latest best practices, and organizing the professional developments in collaboration with the professional association or community of practice in the field accounting. In addition, students are also provided with a number of guest lectures, research workshops, and other professional developments taught by the academics, speakers or tutors outside UNAIR. The teaching processes are set in a seminar mode such that it allows students to exchange ideas and ask confronting questions. Finally, regarding the updating of knowledge and skills on writing academic articles for publication, the courses (Project 1 and Project 2) are set in a learning by doing mode where students are required to publish at least one article in an international reputable journal respectively in order to pass the courses.

The following are examples of journal articles discussed in the subject of Seminar in Strategic Management Accounting Research:

- Modell, S. (2012). The politics of the balanced scorecard. *Journal of Accounting & Organizational Change*, Vol. 8 No. 4, pp. 475-489
- Turner, M. J., Way, S. A. Hodari, D. and Witteman. (2017). Hotel property performance: The role of strategic management accounting. *International Journal of Hospitality Management*, 63, pp. 33-43

- Soewarno, N. and Tjahyadi, B. (2020). Mediating effect of strategy on competitive pressure, stakeholder pressure and strategic performance management (SPM): evidence from HEIs in Indonesia. *Benchmarking: An International Journal*, Vol. 27 No. 6, pp. 1743-1764.
- Hadid, W. and Al-Sayed, M. (2021). Management accountants and strategic management accounting: The role of organizational culture and information systems. *Management Accounting research*, 50, 100725

All subjects in essence are designed as research oriented, and especially two subjects (Project 1 and Project 2, equivalent to 6 credits) require students to publish an article respectively in an international reputable journal (Scopus indexed and Q3 Scimago rank at minimum). In addition, the doctoral thesis, which is equivalent to 30 credits, ensures students to be equipped with adequate skills in research.

The following are examples of journal articles co-authored between the lecturer and the students as the output of Project 1 and Project 2 courses (Q1 Scopus Indexed Journal):

- Krisnadewi, K. A and Soewarno, N. (2021). Optimism and profit-based incentives in cost stickiness: an experimental study. *Journal of Management Control*, Vol. 32, Pp. 7-31.
- Rusmawati, Z. and Soewarno, N. (2021). The role of green technology to investigate green supply chain management practice and firm performance. *Uncertain Supply Chain Management*, Vol. 9, Pp. 421-428.
- Asni, N. and Agustia, D. (2021). The mediating role of financial performance in the relationship between green innovation and firm value: evidence from ASEAN countries. *European Journal of Innovation Management*, DOI: 10.1108/EJIM-11-2020-0459.
- Prasetyo. K. and Nasution, D. 2022. Are political connections beneficial or harmful toward firms' performance? A meta-analysis approach. *Corporate Governance*. DOI: 10.1108/CG-07-2021-0256.

Technical offer is provided mainly in the Advanced Statistics module and available expertise of the majority of the faculty members in the area. The Research Design in Accounting module provides students with all primary research methods and approaches in accounting including quantitative, qualitative, mixed method and experimental research approaches and methods.

With regard to the areas of research, DAP offers a strong technical skill in five research areas: auditing, financial accounting, strategic management accounting, governance and accountability, and market-based research. Students have also the possibility to enter research training centres across the university and various research trainings organised by the university library, faculty, and accounting department. Moreover, where relevant, students can also consult their research to a particular research group within the Department of Accounting.

The Philosophy of Science subject covers all research paradigms so that students starting in the early phase of their study have awareness regarding multidisciplinary approaches in conducting accounting research. Other courses designed with this multidisciplinary approach are Research Design in Accounting, Project 1 and Project 2: The interrelationships between accounting and broader related research areas are highlighted (e.g. accounting and psychology, accounting and IT, accounting and humanities, accounting and sustainability etc.) such that it equips students with skills to conduct interdisciplinary, multidisciplinary or transdisciplinary research in the form of a dissertation or

publishing articles in international reputable journals. The second means of developing multidisciplinary qualifications is encouraged through research meetings organized by the DAP in every semester. In this meeting, faculty members and students from various research streams in accounting and related disciplines are welcomed.

Appraisal:

The concept of the doctoral programme with its different specialisations, the journal writing element and the concrete implementation of the learning objective are matched with each other. The competency concerning enhanced participation in the research field is the issue at the heart of the implementation. Furthermore, the implementation enables the actual research developments to be integrated into the curriculum and suitably involves the individual setting of priorities of the doctoral students. The students can select their advisors and topics out of their own preferences.

The teaching presents the current status of scientific knowledge in accordance with objectives and it takes into account the associated relevant research. Furthermore, the current research status is being discussed in suitable lecture forms and pushed ahead through the interaction of doctoral students and scientists. The panel was impressed by the lecturer's regular publishing and the use of current research articles in seminars.

The modules/events are aimed at qualification and competency development and are sensible linked to one another. The goals of a doctoral degree according to the national qualification framework are fulfilled. Furthermore, the doctoral programme promotes consequent competence of methods and the ability to carry out independent research by emphasizing strongly on journal publication.

The offer covers the relevant requirements of discipline to achieve the pursued research competency of the doctoral students. It corresponds with the focus of research of the scientists and doctoral students involved in the programme. The courses on different research methods and approaches to science are part of the curriculum.

Multidisciplinary qualifications in the doctoral programme are communicated in a target appropriate manner. It especially enables the doctoral students to discuss the knowledge gained in the specialised fields with their colleagues, to present it in front of an academic audience and to communicate it to laymen. It promotes the ability to manage a team and to carry forward the social, scientific or cultural progress in their respective professional environment.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
3.	PROGRAMME DESIGN					
3.2	Content					
3.2.1	Logic and Conceptual Consistency		X			
3.2.2	Science and Research Based Teaching		X			
3.2.3	Focus of the Curriculum on Qualification and Competency Development		X			
3.2.4	Technical Offers			X		
3.2.5	Multidisciplinary Qualifications			X		

3.3 Examination Procedures

The doctoral degree in DAP is awarded after completing all the mandatory subjects and submitting a doctoral dissertation. Of the ten mandatory subjects, eight subjects are assessed through grading system ranging from A grade (86-100 points), AB grade (78- <86), B grade (70 - <78), BC grade (62- <70), C grade (54- <62), D grade (40- <54), to E grade (less than 40 points). The minimum grade for a student to pass these subjects is B grade, which is associated with the ability of the student to have a fair understanding about the forefront of the knowledge and professional practice in the respective subjects and the ability to apply it fairly into research for the generation of new knowledge in the area.

Two mandatory subjects that have different grading systems are project 1 and project 2 with the minimum requirement to pass is, that students must have a paper accepted in an international reputable journal. To be qualified as an international reputable journal, the journal must be indexed in the Scopus database and at minimum is positioned in the third quartile. The grading criteria for Project 1 and 2 are: if the paper is submitted to a reputable international journal (Scopus Q1, Q2, Q3), it is granted grade B. After students get a major revision, the score equals to AB. The students will get an A score after minor revision/ accepted/published.

Finally, the doctoral thesis is assessed through a series of examinations starting from the predoctoral proposal stage to the final submission. These include a preliminary exam that examines comprehension of the core theories underpin the proposed doctoral thesis, colloquium, proposal of doctoral thesis examination, pre-doctoral-defense exam, closed doctoral defense exam, and finally open doctoral defense exam. In all of these examinations, one main criterion being an indicator to pass the exam is that the proposed or the submitted doctoral dissertation contains a substantial original contribution to knowledge or understanding, analytical skill and research method, comprehensive accounting knowledge, and ability to defend the doctoral thesis.

According to Rector Decree No 11 Year 2020 about Education Guidance, the score of doctoral thesis in DAP is calculated using the formula: $[(1 \times \text{GPA}) + (3 \times \text{Score of Doctoral Defense Exam}) + (2 \times \text{Score$

of Open Doctoral Defense Exam) + (2 x Score of Publication)]. Moreover, the PhD thesis and included all the written works should go through plagiarism check using Turnitin and ethical check if deemed necessary.

DAP has some examinations to assess all aspects of competencies achieved by students accurately. The examination schedule and process are arranged by the Academic Board and Board of Examiners. All this information is distributed to students via the faculty website and WhatsApp group. All students are also handed an academic calendar that outlines the academic activities throughout the semester. The standards for assessing student's academic performance are provided in the students guide book. The examination generally consists of a written exam and scientific work or accepted paper, depending on each course. The written exam's grade is generally the combination of mid-term exam, final exam, attendance and presentation, soft skills, and assignments. The examination results are provided to students via UACC. Each student can only see their own grade so that privacy of each student is ensured.

The standards for assessing student's academic performance mainly consist of:

Written Exams for Courses. Based on the Rector Decree No 11 Year 2020 (Appendix) regarding Educational Guidance, the passing grade of exam must equal to or greater than B. Learning outcome assessments are expressed in absolute number, quality values, and letter values.

Written exam for Doctoral Thesis consists of:

- Qualification/Preliminary Exams, which is held no later than the end of Semester V. If a student has not passed the qualification exam successfully, they have to retake the exam. If they do not pass the remedy exam, they are considered failed.
- Assessment of Proposed Doctoral Thesis, which is carried out no later than the end of Semester VI.
- Assessment of Doctoral Thesis manuscript. The Doctoral Thesis manuscript is declared feasible by the assessment committee and can be examined in the Phase I.
- Final Exam of Doctoral Thesis. The final examination for doctoral education is carried out in 2 (two) stages, namely: (a) Phase I, which is a comprehensive and closed final examination, and (b) Phase II, which is the open examination.
- Final Examination Assessment and Awarding of Doctoral Degree.

The following are required for the final examination:

- (a) GPA from the previous semester,
- (b) final result of Phase I, and
- (c) the final result of Phase II.

The doctoral students must have publication before taking the Phase I (close Doctoral Thesis Defense) examination and TOEFL score must be equal to or more than 500.

The Board of Examiners offers specific examination procedures for disabled students, students with health issues, students with family issues and students that have religious events/celebrations. The specific examination procedures form must be filled out and submitted prior to examination sched-

ule. In case of emergency, late information by the students is allowed as long as it is supported by proven and verifiable evidence.

Appraisal:

The examinations are composed in such a manner that the achieved qualifications and competencies can be determined and assessed. This includes, above all, that the certificates of achievement aim for a systematic understanding of the research discipline and the control of the research methods which are applied in this field of research. In addition, the certificates of achievement are aimed at a contribution of research which expands the frontiers of knowledge and withstands a national/international assessment carried out by scientists.

The examinations are properly organised in terms of number, distribution, process, form registration etc. The disadvantage compensation is regulated.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
3.	PROGRAMME DESIGN					
3.3	Examination Procedures					
3.3.1	Examinations			X		
3.3.2	Organisation of the Examination Procedure			X		

3.4 Didactic Concept

In setting its goals, DAP refers to University policies and procedures, including determining the profile of graduates, learning objectives and curriculum. The process of formulating the objectives and curriculum is based on the INQF, the National and International Accreditation Boards, and involves both internal and external stakeholders and universities and/or professional associations.

The Directorate of Academic (DAF) produces regulations and other products implemented by Faculties and Study Programme. Meanwhile, the Quality Assurance Board (BPM) has the task of ensuring that all processes follow procedures by conducting audits, evaluations, and assessments. Meanwhile, the Directorate of Innovation and Income Certification (DIPP) manages development programmes such as training.

UNAIR has ensured the logic and plausibility of curriculum didactic concepts in all study programmes at UNAIR. A complete teaching instrument supports the teaching and learning process. Teaching instruments and teaching methods are designed and implemented to support the achievement of learning objectives and are written in the study plan.

Subjects that are designed to equipped students with the understanding of advanced theories such as Seminar in Strategic Management Accounting Research, Seminar in Financial Accounting Research, Seminar in Governance and Accountability Research and Seminar in Market-Based Research

in Accounting employ the SCL method to ensure students gain a deep understanding in the respected subjects. The research-based learning method is employed in subjects that are designed to equip students with a good skill in academic writing and publication. These include Project 1, Project 2, Project 3 and the Doctoral Thesis. Finally, a mix of problem and research-based learning are employed in subjects that are aimed to enhance the skills of students in research methodology. These subjects include Philosophy of Science, Advance Statistics, and Research Design in Accounting. Finally, during the covid-19 pandemic, e-learning platform that has been embedded in the DAP learning process before the covid-19 pandemic became more enhanced and heavily used. The DAP and faculty monitor the impact of the pandemic on the learning process closely by conducting surveys, and increase the number of online supervisory meetings to ensure the learning outcomes are achieved. As a result, the learning process in the DAP encounters no necessary obstacles in achieving the learning objectives.

The Doctoral programme uses several methods in delivering courses to students. Due to the variety of subjects and demands for different outputs according to the level of students, the methods for each subject are different. The learning method shows how the material is delivered by the lecturer so that students can understand the material provided and able to master the material, some of the methods commonly used (besides lecturing) are:

- Presentation and Discussion; the lecturer acts as a facilitator and students act as presenters who present mini research's results, research studies' results, and course assignments. In the discussion process, students actively play a role by raising questions, analysing problems, expressing opinions, or drawing conclusions. The discussion can be in the form of case solving or conceptual and can be held inside or outside the classroom.
- Research Report; students are given written assignments in the form of papers (papers, articles, reports) as requirements for completing courses. This method is used in research courses, such as an article published in a reputable international journal (Project 1 and 2), a Draft of a pre-proposal doctoral thesis, and doctoral thesis.
- Assignment; students are given assignments written in the form of case solving or concepts related to the teaching materials provided in each course.
- Supervisory Meeting; students are supported by supervisory meetings, especially in the research-oriented aspects such as Project 1 and 2, Draft of pre-proposal doctoral thesis and doctoral thesis. The supervision aims to give constructive feedback and consultation and guide the student related to data protection. The supervisory Meeting also discusses matters such as open access publications and general process of doctoral thesis examination.

Academic environment at DAP supports networking for doctoral students. For example, doctoral students collaborate with peers and colleagues in writing research articles and presenting in conference events. Internally, an example that facilitates networking between students (including their colleagues from other universities) is doctoral colloquium. These collaborations create the potential for enhancing networks and impact of the collaborative work. Externally, the study programme is also active in encouraging and supporting students to join many different kinds of academic events, for instance, national and international conferences, seminars, joint research opportunities, research grants, doctoral colloquium to present papers, etc. Some latest examples are a number of DAP students presenting their work at Doctoral Colloquium in University of Technology MARA, Malaysia

(UiTM) and International Conference on Sustainability organized by National Centre for Sustainability Reporting (NCSR) and Institute of Certified Sustainability Practitioners (ICSP). In both of these events, the participants are not only involved participants with accounting background but also from other professions.

In addition to the expertise provided by the DAP faculty members, the study programme also facilitates the students to have co-promoter from academics outside UNAIR, both home as well as overseas universities. These include universities such as Universitas Gadjah Mada, Universitas Brawijaya, and Simon Fraser University. The students also have opportunities to participate in sandwich programmes or other exchange programmes provided by the university and Ministry of Higher Education.

Working collaboratively requires effort from the students and facilitation from the study programme and faculty members. Such a collaboration is successful due to the support of FEB management through the service of the 3P Unit. One of the responsibilities of this centre is to facilitate research collaboration among the academic staff members and between academic staff and students. The centre holds various trainings and workshops inviting local and international speakers. Students are able to improve their networking by attending these events.

A scientific supervisor is assigned to each DAP student. The supervisor is responsible to provide consultative and supervisory functions to assist the student in carrying out their research and in writing the Doctoral dissertation. Students are required to consult at least two times in a semester as evidenced by an activity book.

The process of assigning a scientific supervisor is as follows: First, students are required to take the qualification exam. Then, students who have passed the qualification exam and obtain the status of a doctoral candidate are required to propose a prospective Promotor to the Dean not later than six months after the exam. The prospective supervisors must be permanent lecturers at the University with the position of at least associate professor and have the experience as a first author in a reputable international journal, and also having the expertise relevant to the topic of the student's dissertation.

The supervisor must propose one or two candidates for co-supervisors to the dean. The supervisor and co-supervisor are appointed by the dean's decision after stating their willingness to supervise prospective doctors. Supervisor and co-supervisor are responsible for the originality of re-search and contributions to the science; the accuracy of methodology, mastery of theory and depth of reasoning; systematic thought and research conclusions of prospective Doctors; selection of Dissertation Supporting Course and fulfilment of academic requirements, as well as publications as obligations of prospective Doctors. Supervisor and co-supervisor periodically evaluate the research and the manuscripts and are required to carry out an examination of the assessment of the dissertation manuscript before the stage 1 (closed) examination.

The students are encouraged to join colloquium to improve the quality of the research. The programme will conduct the Doctoral colloquium or the student can join a Doctoral colloquium at another university. The faculty conducts an adjunct professor programme from overseas. These give lectures to the students and give constructive input for student dissertation. The students benefit not only with regard to the quality of their dissertation, but also extend networking between the universities and the student's current affiliation.

Appraisal:

The didactic concept of the doctoral programme is developed in accordance with the objectives. It is particularly aimed at enabling doctoral students to be able to carry out critical analyses, evaluations and syntheses of new and complex ideas. Furthermore, it is particularly characterised by the systematic derivation from the qualification objectives.

Courses are executed in a mix of methods, for example with written and verbal feedback, reading and video content, in this way realizing the didactical concept

This promotes enhanced participation in research fields to a great extent.

In accordance with the objectives, the programme promotes the exchange of experiences and research results among the doctoral students and it contributes towards the broadening of the research-based knowledge.

Being allocated to a supervisor/assessor both in fact and in law secures a continual and intensive professional, methodological and scientific supervision of the doctoral students. A corresponding planning in the time budget is ensured.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
3.	PROGRAMME DESIGN					
3.4	Didactic Concept					
3.4.1	Logic and Comprehensibility of the Didactic Concept		X			
3.4.2	Diversity of the Teaching Methods		X			
3.4.3	Networking of the Doctoral Students			X		
3.4.4	Scientific Supervision			X		

3.5 Professional Competencies/Employability

Most courses provided in DAP (91 % or 10 out of 11 courses) support general and specific skills. Hence, it will enhance the graduate's quality especially supporting the graduate's profile as a scientist/lecturer and researcher. DAP also considers both internal and external stakeholders' input for setting the learning goals to foster a match to the needs of the labour market, especially in the area of academics and researchers as a graduate profile of this programme. External stakeholders are employers (the universities or research institutes or industries who admit the school's graduates into their employment), alumni, etc. The curriculum is revised periodically to accommodate the needs of the stakeholders. A regular evaluation process is also carried out.

The specific skill expected is that graduates are able to independently identify, analyse and solve problems in the field of accounting and develop the knowledge and practice in the area through scientific research using both quantitative and qualitative scientific methods. The competencies previously described have proven to enhance employability of the graduates to pursue their career in various scientific positions (academic position, teaching, researcher) as well as practical activity, such as, consultant, manager, etc.

Appraisal:

The doctoral programme is intended to convey the doctoral students with professional qualification in the scientific and research- oriented fields of activity. In doing so, the professional qualification is aimed both at a research- oriented activity (including teaching) as well as a practical vocational activity.

Furthermore, through the individual options the doctoral programme also enables a specific setting of priorities for the pursued professional qualification.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
3.	PROGRAMME DESIGN					
3.5	Professional Competencies / Employability		X			

4. Scientific Environment and Framework conditions

4.1 Teaching Staff

According to Government Regulation No. 30 of 2014, UNAIR has the authority to recruit both lecturers and administrative staff. As a guideline of implementation, the Directorate of Human Resource Management at UNAIR follows the predetermined road map as part of enhancing quality management. The roadmap considers the recruitment process, individual competence, and performance assessment.

Currently, the study programme has 26 full-time lecturers, 9 of them are professors. Among the full-time lecturers, a number of them are holding key positions in Accounting Profession Association or key official positions in higher education institution (e.g. the Chancellor (Rector) of Universitas Airlangga; and the Chairman of National Assessment Board for Professorship, Ministry of Higher Education, the Republic of Indonesia). In the research field, some lecturers are holding position as journal editor or consulting editor, some are holding positions as lead researcher in international and national research projects. In the professional field, many of the full-time lecturers are practically active as management consultants and/or run their own accounting firm.

DAP has 15 part-time lecturers.

Description	Gen ler		Total
	Female	Male	
Full-time lecturers			
Professor	2	7	9
Doctors	11	6	17
Total	13	13	26
Part-time lecturers			
Total	4	11	15
Total full-time and part-time lecturers	17	24	41

The teaching staff in the Department of Accounting are organised in various research groups based on the expertise and area of interest of each faculty member:

Research Group	Research Areas	Number of Faculty Members*)
Centre for Audit and Forensic Accounting Research	Audit, forensic accounting	10
Centre for Big Data and Accounting Information Technology	Big data and information technology in the area of accounting	18
Centre for Corporate and Financial Reporting	Corporate Reporting	24
Centre for Education, Culture, and History in Accounting	Accounting Issues in the area of education, culture and history	8
Centre for Good Corporate Governance and Sustainability	Corporate Sustainability Governance	24
Centre for Public Sector Accounting and Finance	Public Sector Accounting, Public Finance	8

*) Across study programmes within the Department of Accounting

The teaching staff in the DAP are experts in their respective fields. Besides the full-lecture, guest lecturers are invited from overseas to give a broader picture for the students not only in the issues of Accounting. The topics discussed by the guest lecturers support learning objectives of the DAP study programme.

The quality of the teaching staff in DAP has been following national requirements. It stated that a lecturer for doctoral level has to be PhD holder. With regards to the scientific qualification, it can be seen from the Publication done by the lecturers. The majority of the published papers are in accord-

ance with the research focus of each lecturer. Most topics of the published paper by the lecturers are in line with the learning objective of DAP. This will strengthen the position of DAP in the strategic concept in HEI. Moreover, lecturers in DAP encourage students to have joint publication to achieve the objective as a researcher.

The minimum requirement for pedagogical qualification of the teaching staff in the DAP is that the teaching staff should have attended the basic pedagogical training provided by the university or Ministry of Higher Education. Moreover, the teaching staff are also obliged to take further qualifications in pedagogical training in accordance with their increasing role in teaching activities. These, for example, include various approaches in teaching, evaluation methods, and curriculum design. At present, all full-time/permanent lecturers in the DAP have been awarded a certified professional educator by the Indonesian Ministry of Education and Culture, locally called “Sertifikasi Dosen” (SERDOS). The certificate is awarded after an assessment related to pedagogical, research, English proficiency, and academic ability has been made by an assessment committee. The university also provides pedagogical (basic educational techniques and applied approach) training, which are compulsory for junior lecturers or lecturers who have never taken the training.

UNAIR supports the internationality of teaching staff which is organized centrally by AGE. The programme provides faculty members with short-term opportunities to teach or conduct research at universities abroad. It has two types of programmes: outbound (sending faculty members abroad) and inbound (receiving faculty members from foreign universities). Faculty members have two options to participate in this exchange programme. First, the school initiates collaboration with foreign study programmes then submits a proposal to the AGE. Second, the AGE provides an umbrella programme of faculty members' mobility.

Internal cooperation in DAP is carried out as follows. All courses are delivered or taught by a teaching team with at least two lecturers who have a specialisation in a field related to that course. 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. A teaching staff meeting is conducted at least twice per semester, at the beginning and the end of a semester. A semester kick-off meeting is intended to brief lecturers regarding courses that they will deliver, their teaching team, students' situation, and so on. 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. Teaching staff also conduct research collaboratively and publish their research together. Each research group meets up regularly and if necessary, a meeting across research groups is facilitated by the study programme.

Appraisal:

The structure and number of teaching staff corresponds with the requirements of the doctoral programme. The necessary professional breadth and depth in scientific education and the research sponsorship of the doctoral students is ensured. The contractual situation of the teaching staff guarantees a continuous execution of the doctoral programme. A balanced gender ratio is pursued among the teaching staff.

The scientific qualification of the teaching staff corresponds to the national requirements, moreover, they are consistent with the focal points of this programme and the strategic planning of higher education institutions. The research activities correspond with the orientation of the doctoral programme and they support the scientific education of the doctoral students. Furthermore, the higher education teachers characterise themselves through a specific, animated publication activity as well as activities in professionally relevant scientific organisations and they enjoy their high-level of recognition in the science sector. This was proven by the current international publications and several memberships of the lecturers.

The pedagogical qualification of the teaching staff corresponds to the task and it has been proven. A considerable number of teachers have relevant experience in international research and/or teaching abroad.

An integrative approach exists through diverse joint events and numerous research and/or practical projects which are cooperatively carried out.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
4.	ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.1	Teaching Staff					
4.1.1	Structure and Number of Teaching Staff			X		
4.1.2	Scientific Qualification of the Teaching Staff		X			
4.1.3	Pedagogical Qualification of the Teaching Staff			X		
4.1.4	Internationality of the Teaching Staff			X		
4.1.5	Internal Cooperation within the Faculty		X			

4.2 Cooperation and Partnership

DAP cooperation with higher education institutions as well as other scientific establishments is an integral part of DAP in meeting the programme's qualifications. DAP has a close cooperation with several universities nationally and worldwide in the areas of teaching, doctoral thesis supervision, and research collaboration. The collaboration involves lecturers from e.g. Universitas Gadjah Mada, Universitas Brawijaya, Universitas Indonesia, University of South Australia (UniSA), Adelaide (Australia), Swinburne University of Technology (Australia), Simon Fraser University, British Columbia (Canada), Lund University (Sweden), and University of Hull (United Kingdom). Students are involved in various research carried out by lecturers as part of the research team members. The partnerships are secured at faculty and university level in the form of MoU and MoA.

DAP is also actively collaborating with the IAI, public accounting firms, and various industries/companies to improve the established networking. Various experts / practitioners are often invited to deliver guest lectures to improve the quality of education and research in the study programme. To be formally enhanced, the collaboration between various institutions and industries at the faculty level are governed through a memorandum of understanding that provides legal support for all of the involved parties. These various collaborations and networking have provided great help for students, both in terms of research and career development.

FEB regularly holds international and national conferences every year, and students of DAP are encouraged to participate in those conferences. The students are also encouraged to participate in research activities initiated by their thesis supervisor or lecturer. In these latter activities, UNAIR provides various types of research funding for faculty members, which usually require the involvement of students as members of the research team.

Furthermore, with the cooperation with other universities, locally and internationally, established by the DAP, it allows the student to conduct joint research activities, attending certain courses to enhance their knowledge and skills, and build the scientific and professional networks.

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Research collaboration between lecturers and students is carried out in the project 1 and project 2 courses, resulting in a publication in reputable international journals. In addition, lecturers in the doctoral accounting programme also collaborate with various lecturers from other universities, both nationally and internationally.

Student's involvement in Community Service is made through LPPAPSI. LPPAPSI is an academic business unit at faculty level that has tasks to conduct consultation, community service, research activities in collaboration with external parties and empowers human resources (lecturers and students) within the faculty. LPAPSI carries out both profit and non-profit activities. In addition to carrying out community service through LPPAPSI, the students can also join the social service activities organized by the faculty members. In this latter scheme, the student will be acknowledged as a co-author and part of a research team when the activities of community service are published as a journal article. When the community service activities are completed, LPPAPSI will issue certificates for the participating students.

Appraisal:

Cooperations with higher education institutions and other scientific establishments are an integral part of the programme. The doctoral students are encouraged to participate in relevant conferences or to take part in other scientific events and establishments.

Scientists and doctoral students regularly participate in inter-university research projects. The participation of the doctoral students is a part of the programme. The scientific networking has a recognisable benefit for doctoral students.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
4.	ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.2	Cooperation and Partnership					
4.2.1	Scientific Integration of the Doctoral Students		X			
4.2.2	Networking the Scientists			X		

4.3 Programme Management

DAP is managed by the head of the programme called KPS who reports directly to the Dean. Generally, the KPS has the duty to set the objectives to be achieved by the Study Programme; plan what needs to be done to achieve the objectives; implement and monitor the progress that has been achieved and evaluate results and provide inputs or feedbacks to improve the performance that has been done through corrective activities. In doing so, the Study Programme Coordinator coordinates with all the teaching and support staff.

KPS carries out the role of operational leader that manages the study programme based on regulations and implementation guidelines as the standard for realizing the vision and mission of the programme. Detailed coordination function carried out by KPS is listed below:

- Planning class schedules, practicum and evaluation of learning outcomes;
- Coordinating the implementation of lectures 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.

Supporting administrative staff help KPS in day to day operational of the study programme. This includes helping the students and lecturers in administrative areas such as arranging the schedules, lecture rooms, exams, and so on. Supporting staff also administer all of the documentation within the doctoral accounting programme.

When there is a complaint raised by the students or faculty members, there is a formal procedure of making this complaint. For example, if a student wants to make a complaint about courses or grading systems, students could make a complaint to the course coordinator (PJMK). The course coordinator then will solve the problems of the student. Students could also raise the complaint directly to the KPS.

DAP receives full management support from the department of accounting, faculty of economics and business, and the university. These include financial support such as operational expenses, research grants, funding for conferences, workshops, and so on. The continuity of this financial support is ensured by the participative budgetary processes. Likewise, the supporting staff is allocated accordingly based on the request of the study programme. With such support, the study programme has been performing well in assisting the teaching and research activities of faculty members as well as the students.

Other supports include non-financial support such as good academic atmosphere, data access and sources, recruitment of new faculty members and so on. The faculty also dedicates a unit, called as 3P that provides help for students on academic writing and publication.

In general, the documentation is divided into three main parts as follow:

- For the general public, the documentation of the DAP can be accessed through study programme homepage, <https://akuntansi.feb.unair.ac.id/>, faculty website, <https://feb.unair.ac.id> and university website, <http://unair.ac.id/>. The documentation provided included the programme profile, academic manual, academic calendar, curriculum structure and content, details on examination types and regulations, academic conduct and regulations, facilities, etc.
- For internal parties (lecturers, students, and supporting staff), the documentation of the DAP is available via UACC, <https://cybercampus.unair.ac.id/> and <http://hebat.elearning.unair.ac.id>. The documentation covered includes students' data, academic data, study plan, academic advisors, academic supervision, evaluation, study plan, and AIMS.
- Specific documentation is managed by the study programme. This, for example, includes supervisory records, examination records, and internal assessment.

Appraisal:

The structural organisation, the decision-making processes, competencies and responsibilities are established and implemented accordingly. Those involved are included in the decision-making process. Management support concerning the allocation of tasks and persons are transparent and efficiently guaranteed both qualitatively and quantitatively.

The requirements in terms of content, structure, design, duration, study process and examinations are recognised through suitable documentation and publication. The interested parties also have access to the documentation in electronic form and it provides transparency.

The requirements in terms of content, structure, design, duration, study process and examinations are recognised through suitable documentation and publication. The interested parties also have access to the documentation in electronic form and it provides transparency. The doctoral programme is extensively described and updated.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
4.	ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.3	Programm Management					
4.3.1	Structural Organisation			X		
4.3.2	Management Support			X		
4.3.3	Documentation of the Doctoral Programme		X			

4.4 Material Resources

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.

To support all Doctorate level students, PhD workstations are available in the reading room and the Accounting Research Centre (ARC) room. In addition, the FEB also has a Research Centre (3P), which facilitates students to research-related activities, for example, assisting in the process of submitting international journals. Most facilities provided by the Faculty and the University have been equipped to support people with special needs.

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 read-

ing 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 and IT equipment of the classrooms correspond to the necessities described for the programme. The requirements for disabled students are adequately taken into account. A sufficient number of workplaces are available for the doctoral students. The technical equipment corresponds to the requirements.

A reference library is available. Literature, magazines and databases are up-to-date and current in terms of the study contents and research activities of the doctoral students. Online access for technical literature is guaranteed. Outside of the University the doctoral students have digital access to a large section of the technical literature. The most important databases are accessible totally free of charge. Furthermore, the financial means made available and the present personnel permanently guarantee the useful development of the portfolio. The research interests of the doctoral students are taken into account. There are specific consulting and research opportunities. All databases which are relevant for the doctoral programme are free of charge and are even accessible online outside the University.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
4.	ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.4	Material Resources					
4.4.1	Quality of the Classrooms and Working Places		X			
4.4.2	Equipment (Literature, Magazines, Databases) for the Library		X			

4.5 Finance Planning and Financing

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.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
4.	ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.5	Finance Planning and Financing					
4.5.1	Finance Planning and Financing of the Doctoral Programme			X		
4.5.2	Financial Support and Scholarship Programmes			X		

5. Quality Assurance

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 doctor 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) perfor-

mance 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.

The quality assurance at DAP covers three areas of activities according to the UNAIR educational system: the teaching and learning activities, the research activities and the community services programmes. Within the teaching and learning activities, the quality assurance is performed through a systematic evaluation each year to make sure that the content is updated to the latest development of knowledge in the area, the teaching and learning process are performed according to the standards set out by the university, and the standard procedures are rigorously followed in determining the grades obtained by the students. The evaluation also includes the assessment of lecturers' performance, level of student satisfaction, and curriculum efficiency and effectiveness.

Within the research activities, the evaluation mainly focuses on the supervisory processes, especially on the roles and responsibilities of all parties in creating the effective supervisory processes. These include role of the study programme to ensure that supervisors have the support and resources they require to undertake effective supervision, responsibility of the supervisors to meet regularly with the student and discuss their development needs and academics progress in a supportive and collegial environment, and role of the study programme to ensure that doctoral students have the support and resources they require to complete their degree. Another area of focus of the evaluation is research collaboration between faculty members and students both internal within the DAP and external collaboration with academics outside the DAP. The latter evaluation presents the facilitation and promotion of doctoral students and early career faculty members to develop a research network with academics within their area of research.

Finally, within the community services programmes, the evaluation focuses on whether DAP meets the standard set out by the university i.e., conducting a community services programme at least once a year. Another aspect of the evaluation is whether the community services programs are sufficient enough in solving the practical problems of the targeted groups.

Within DAP, all activities of the quality assurance as described are carried out by a quality assurance unit at the level of the study programme. This unit has a main responsibility to monitor and ensure all activities within DAP are carried out in accordance with the prevailing regulation and policies as well as in the framework of performance targets set out by the faculty and university.

Evaluation plays a significant role to improve the quality of study programmes. Therefore, the doctoral students must fill the evaluation form provided in the cyber campus system. The evaluation process is conducted in two ways:

Structured evaluation by students consists of (1) first year evaluation, (2) class evaluation and (3) learning experience evaluation. In addition to a compliance with the standard set out by the University, the measures of these evaluations are also taking into account the suggestion and feedback from the students. These evaluations are available online for students. First year evaluation is done by the first-year students. It aims to assess whether their prior expectations are met during their first-year experience. Class evaluation is conducted at the end of every semester. This evaluation objective is to gather data on how students perceive the quality of each class, including course content, class delivery, lecturers' performance and scoring transparency. The results are described as quantitative scores (from 1 to 4) and qualitative comments. The results are also available for the lecturer responsible for each respective class. Learning experience evaluation is filled by graduates when they have joined the graduation ceremony. Results of all these evaluations are accessible through the quality assurance information system. The study programme, faculty management and University management utilise this data to evaluate how learning processes are implemented and experienced by students. Furthermore, the evaluation results are discussed with the students and the improvement initiatives are taken in a collaborative manner.

Unstructured evaluation is the non-scheduled evaluation carried out by the study programme, faculty or University. The unstructured evaluation aims to meet special needs and/or regular voluntary monitoring. For instance, in 2021, BPM evaluated online learning during the Covid-19 pandemic. This evaluation aims to assess whether study programmes delivered the online academic activities adequately. As a result, the learning process in the DAP experiences insignificant obstacles in attaining the learning.

The evaluation results will be discussed by the study programme and GPM. They also make the decision of necessary measures and actions to increase the study programmes quality. If the evaluation results are related to faculty matters, SPM at the faculty level will deliver it to the faculty leaders, for instance, or Dean and Vice Dean to take actions if necessary. Lecturers and/or courses that get a quantitative score of less than three (scale 1-4) will be noted to get special attention.

Lecturers and/or courses who get a quantitative score less than three (scale 1-4) will get special attention. The study programme will take actions to improve the lecturer's performance. The actions are like assigning the said lecturer to follow in pedagogic/andragogic workshop, assigning the lecturer to another class, limiting the number of classes taught by said lecturer and suspending teaching activity of the said lecturers. Measures taken are documented in the programme's meeting minutes. Students' representatives are also invited every semester in the meeting conducted by the programme. The programme will describe student evaluation in the previous semester and explain certain measures taken by the programme.

Supervisors play a central role in achieving the high standard of the DAP implementation. Therefore, the quality assurance unit in the study programme set a regular evaluation by the supervisors toward the DAP implementation. The evaluation is carried out by filling an evaluation form which is provided online through the academic platform. They are asked to evaluate the leadership of the study programme, facilities and supporting services. There are seven indicators in measuring the leadership of the study programme. These include the vision and strategies, the lecturing process, the research, the society service, the transformational leadership, the efficient management and the interpersonal

skill. The evaluation result is recorded and could be traced back and also could be downloaded from the cyber campus system. The results of the evaluation are discussed internally with all faculty members and the initiatives for improvement are taken collaboratively.

The study programme also holds several regular and incidental evaluations involving supervisors to respond to specific circumstances. This evaluation is supervised by quality assurance units at the study programme and faculty levels (GPM and SPM). Faculty members will be informed of the results and the document can be accessed individually.

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.

The measures and results of the evaluation by the third parties are discussed with all faculty members and doctoral students and documented in a report. In addition, the initiatives for improvement are collaboratively formulated in such a way it ensures participation from all parties in enhancing the continuous improvement of DAP implementation.

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.

Quality Ratings

		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
5.	QUALITY ASSURANCE					
5.1	Quality Assurance in terms of Contents, Processes and Results			X		
5.2	Inclusion of Quality Assurance in a Superordinate Quality Concept			X		
5.3	Evaluation by Doctoral Students		X			
5.4	Evaluation by Supervisors		X			
5.5	Evaluation by Third Parties (Graduates, external Peers, Stakeholders)			X		

Quality Profile



Institution: Universitas Airlangga

Programme: Doctor of Accounting Programme (DAP)

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.	STRATEGY AND OBJECTIVES					
1.1	Objectives of the Doctoral Programme			X		
1.2	Positioning of the Doctoral Programme in the education market			X		
1.3	Positioning of the Doctoral Programme in the Job Market for Graduates					
1.3.1	In the research fields			X		
1.3.2	Outside the research fields			X		
1.4	The positioning of the Doctoral Programme in the Strategic Concept of the Higher Education Institution			X		
1.5	Gender Equality and Equal Opportunities		X			
2.	ADMISSION					
2.1	Admission conditions and procedures			X		
2.2	Selection procedure			X		
2.3	Transparency of the Decision on Admission			X		
3.	IMPLEMENTATION					
3.1	Structure					
3.1.1	Structural Setup of the Doctoral Programme			X		
3.1.2	Doctoral Degree Regulation			X		
3.1.3	Status of the Doctoral Students		X			
3.1.4	Module Description			X		

3.2	Contents					
3.2.1	Logic and Conceptual Consistency		X			
3.2.2	Science and Research Based Teaching		X			
3.2.3	Focus of the Curriculum on Qualification and Competency Development		X			
3.2.4	Technical Offers			X		
3.2.5	Multidisciplinary Qualifications			X		
3.3	Examination Procedures					
3.3.1	Examination			X		
3.3.2	Organisation of the Examination Procedure			X		
3.4	Didactic Concept					
3.4.1	Logic and Comprehensibility of the Didactic Concept		X			
3.4.2	Diversity of the Teaching Methods		X			
3.4.3	Networking of the Doctoral Students			X		
3.4.4	Scientific Supervision			X		
3.5	Professional Competencies/Employability		X			
4.	SCIENTIFIC ENVIRONMENT AND FRAMEWORK CONDITIONS					
4.1	Teaching Staff					
4.1.1	Structure and Number of Teaching Staff			X		
4.1.2	Scientific Qualification of the Teaching Staff		X			
4.1.3	Pedagogical Qualification of the Teaching Staff			X		
4.1.4	Internationality of the Teaching Staff			X		
4.1.5	Internal Cooperation within the Faculty		X			
4.2	Cooperation and Partnership					
4.2.1	Scientific Integration of the Doctoral Students		X			
4.2.2	Networking the Scientists			X		

4.3	Programme Management					
4.3.1	Structural Organisation			X		
4.3.2	Management Support			X		
4.3.3	Documentation of the Doctoral Programme		X			
4.4	Material Resources					
4.4.1	Quality of the Classrooms and Working Places		X			
4.4.2	Equipment (Literature, Magazines, Databases) for the Library		X			
4.5	Finance Planning and Financing					
4.5.1	Finance Planning and Financing of the Doctoral Programm			X		
4.5.2	Financial Support and Scholarship Programms			X		
5.	QUALITY ASSURANCE					
5.1	Quality Assurance in terms of Contents, Processes and Results			X		
5.2	Inclusion of Quality Assurance in a Superordinate Quality Concept			X		
5.3	Evaluation by Doctoral Students		X			
5.4	Evaluation by Supervisors		X			
5.5	Evaluation by Third Parties (Graduates, external Peers, Stakeholders)			X		