

Decision of the FIBAA Accreditation and Certification Committee



11th Meeting on September 20, 2023

PROGRAMME ACCREDITATION

Project Number:	22/072
Higher Education Institution:	Universitas Jenderal Soedirman, Indonesia (UNSOED)
Location:	Purwokerto, Indonesia
Study programme:	1. Accounting (B.A.) 2. Development Economics (B.A.) 3. Management (B.A.) 4. Law (LL.B.)
Type of accreditation:	initial accreditation

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

Development Economics (B.A.) and Law (LL.B.)

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

- **Condition** (see chapter 3.2.): The University adjusts the Diploma Supplements according to the guidelines in the ECTS User's Guide 2015.

The condition is fulfilled.

The decision was made by the FIBAA Accreditation and Certification Committee on November 27, 2024

Accounting (B.A.)

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

- **Condition 1** (see chapter 3.2.): The University adjusts the Diploma Supplements according to the guidelines in the ECTS User's Guide 2015.
- **Condition 2** (see chapter 3.4): The University integrates International Financial Reporting Standards (IFRS and/or US-GAAP) in the curriculum.

Bachelor of Management (B.A.)

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

- **Condition 1** (see chapter 3.2.): The University adjusts the Diploma Supplements according to the guidelines in the ECTS User's Guide 2015.
- **Condition 2** (see chapter 3.1): The University integrates a course on Sustainability Management in the curriculum and incorporates aspects of sustainability in other courses of the curriculum.

Proof of meeting these conditions is to be submitted by June 19, 2024.

Period of Accreditation: September 20, 2023 until September 19, 2028.

The FIBAA Quality Seal is awarded.

Assessment Report

Higher Education Institution:

Universitas Jenderal Soedirman, Indonesia
(UNSOED)

Bachelor programmes:

1. Accounting
2. Development Economics
3. Management
4. Law

Qualification awarded on completion:

1. Sarjana Akuntansi (S.Ak.) / Bachelor of Accounting (B.A.)
2. Sarjana Ekonomi (S.E.) / Bachelor of Economics (B.A.)
3. Sarjana Manajemen (S.M.) / Bachelor of Management (B.A.)
4. Sarjana Hukum (S.H.) / Bachelor of Law (LL.B.)

General information on the study programmes

Brief description of the study programmes:

Accounting - Bachelor of Accounting (BAP):

The BAP is a four-year undergraduate academic programme that offers courses in accounting with the goal to produce graduates that are able to work as professionals in the accounting field on the national and international stage. To enhance the competences of BAP graduates, the programme is structured in clusters according to specific targeted career paths: 1) Auditor, 2) Management Accountant, 3) Financial Accountant, 4) Tax Accountant, and 5) System Analyst.

Development Economics - Bachelor of Economics (BEP):

The BEP is a four-year undergraduate academic programme in the department of “Economic Science and Development Studies”. Graduates’ job profiles include Economists, Analysts, Practitioners and Entrepreneurs who have the relevant hard and soft skills in the economic field. Students will learn and master insights and skills related to macroeconomics, microeconomics, and their applications. To sharpen graduates’ profiles, there are four concentrations offered: (1) Regional Economics, (2) Resource Economics, (3) Public Economics, and (4) Monetary Economics.

Management - Bachelor of Management (BMP):

The BMP is a four-year undergraduate academic programme in management science which strives to produce graduates that can work as Managers and Entrepreneurs. Graduates of the programme are expected to be adaptive and have integrity. The vision of the programme management is to make it a leading study programme in the development of management science based on the use of local resources with a global orientation. The curriculum offers four concentrations that support the achievement of the graduate profile, namely: (1) Financial Management, (2) Human Resources Management, (3) Operations and Technology Management, and (4) Marketing Management.

Law - Bachelor of Law (BLP):

The BLP is a four-year undergraduate academic programme in law. The objective of the programme is to produce legal professionals who are responsible and uphold professional ethics in the field of law. The legal professionals referred to include: (1) law enforcement officials, such as judges and prosecutors, (2) government employees in various ministries, such as the Ministry of Foreign Affairs, Ministry of Law and Human Rights, Ministry of Maritime Affairs and Fisheries, and other relevant ministries or institutions, and (3) other professions in the field of law, such as lawyers and legal consultants. To support the graduate profile, there are eight concentrations offered: (1) Civil Law, (2) Criminal Law, (3) Constitutional Law, (4) Administrative Law, (5) Procedural Law, (6) International Law, (7) Law and Society, and (8) Fundamental of Legal Studies.

Type of study programme:

Bachelor programmes

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

1. BAP – 4 years, 240 ECTS credits/150 sks

2. BEP – 4 years, 230.4 ECTS credits/144 sks
3. BMP – 4 years, 230.4 ECTS credits/144 sks
4. BLP – 4 years, 232 ECTS credits/145 sks

Mode of study:

full-time

Didactic approach:

study programmes with obligatory class attendance

Double/Joint Degree programme:

optional (not included in this procedure)

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

1. BAP: 180 per year
2. BEP: 170 per year
3. BMP: 180 per year
4. BLP: 250 per year

Programme cycle starts in:

summer semester (August)

Initial start of the programmes:

1. BAP: May 17, 1984
2. BEP: May 17, 1984
3. BMP: November 25, 1963
4. BLP: October 03, 1982

Type of accreditation:

initial accreditation

Procedure

A contract for the initial accreditation of the Accounting (B.A.), Development Economics (B.A.), Management (B.A.), and Law (L.L.B.) programmes was made between FIBAA and Universitas Jenderal Soedirman (UNSOED) on June 13, 2022. On September 22, 2022, the HEI submitted a self-evaluation report, which included a detailed description of the programmes and further documents in order to prove that the criteria for programmes' accreditation are met.

At the same time, FIBAA appointed a review panel¹. The HEI has agreed with the chosen experts. The panel consisted of:

Florentyna Deborah Born

University of Potsdam
Business Administration (M.Sc.)
(student representative)

Dipl.-Jurist LL.M (UK) Niko Härig

Self-employed lawyer
(professional field)

Prof. Dr. Thomas Hermann

University of Applied Management Studies (HdWM), Mannheim, Germany
Professor of General Business Administration

Prof. Dr. Gabriel Lentner

University for Continuing Education Krems, Krems an der Donau, Austria
Deputy Head of Department and Assistant Professor for International Law and Arbitration

Prof. Dr. Selden Peter Schroeder

Duale Hochschule Schleswig-Holstein, Germany
Professor of Taxation and Accounting

Prof. Dr. Sukirno DS

Universitas Negeri Yogyakarta
Professor in Managerial Accounting
(country expertise)

FIBAA project manager:
Christiane Butler

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an on-site visit. The on-site visit took place on June 13 and 14, 2023 at the HEI's premises in Purwokerto, Central Java, Indonesia. At the end of the on-site visit, the panel has given a short feedback on its first impressions to representatives of the HEI.

¹ The panel is presented in alphabetical order.

The assessment report based on this was delivered to the HEI for comment on August 21, 2023. The statement on the report was given up on August 28, 2023. It has been taken into account in the report at hand.

Summary

The Accounting (B.A.), Development Economics (B.A.), Management (B.A.), and Law (LL.B.) programmes offered by Universitas Jenderal Soedirman, Indonesia (UNSOED) fulfil with few exceptions 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 September 20, 2023 and finishing on September 19, 2028, under conditions. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

The panel members identified need for improvement regarding the following aspects²:

- Study and exam regulations (the Diploma Supplements are not in line with the ECTS User's Guide).

Additionally, for the **Bachelor of Accounting (B.A.)**:

- International contents and intercultural aspects (essential standards and guidelines for accounting on the international stage are missing).

Additionally, for the **Bachelor of Management (B.A.)**:

- Rationale for degree and programme name (aspects of sustainability are missing).

They recommend the accreditation on condition of meeting the following requirements:

For all programmes:

- **Condition 1** (see chapter 3.2.):

The University adjusts the Diploma Supplements according to the guidelines in the ECTS User's Guide 2015.

Additionally, for the **Bachelor of Accounting (B.A.)**:

- **Condition 2** (see chapter 3.4): The University integrates International Financial Reporting Standards (IFRS and/or US-GAAP) in the curriculum.

Additionally, for the **Bachelor of Management (B.A.)**:

- **Condition 3** (see chapter 3.1): The University integrates a course on Sustainability Management in the curriculum and incorporates aspects of sustainability in other courses of the curriculum.

Proof of meeting these conditions is to be submitted by June 19, 2024.

Furthermore, a quality requirement that has not been fulfilled – Internationality of the student body (see chapter 3.4) – is not an asterisk criterion and therefore does not lead to a condition.

² These aspects are asterisk criteria which means that they are essential for the study programme.

The measures the University takes to solve the identified problem are to be considered during the re-accreditation.

The panel members also identified several areas where the programmes could be further developed:

- The panel recommends giving applicants access to their ranking compared to the other competitors via the online application platform in the admission process (see chapter 2),
- The panel recommends giving students more qualitative written feedback on exam papers and the final thesis (see chapter 3.1),
- The panel recommends decreasing the range of the scope of the final projects to ensure the comparability of student's final work (see chapter 3.2),
- The panel recommends adding more and diverse English language literature and instructing the international class fully in English (see chapter 3.4),
- The panel recommends pursuing strategic partnerships to improve access to literature (see chapter 4.3),
- The panel recommends making the curricula digitally available in English to accommodate foreign students (see chapter 5).

Additionally, for the **BAP**:

- The panel recommends formalising the tutoring system (see chapter 3.3),
- The panel recommends formulating more specific measures to attract foreign students (see chapter 3.4).

Additionally, for the **BEP** and **BMP**:

- The panel recommends defining more specific job profiles for graduates (see chapter 1.3).

Additionally, for the **BEP**:

- The panel recommends dedicating more course units to topics such as poverty and inequality (see chapter 3.1),
- The panel recommends integrating heterodox theories of growth and development (see chapter 3.1),
- The panel recommends elaborating on the connection between Development Economics to the specialisations in Public Economics and Monetary Economics (see chapter 3.1),
- The panel recommends making the course "Digital Economics" obligatory (see chapter 3.1),
- The panel recommends integrating all three levels of understanding in all examinations (see chapter 3.1).

Additionally, for the **BMP**:

- The panel recommends incorporating aspects of societal transformation and digitalisation in the curriculum (see chapter 3.1),
- The panel recommends adding to the curriculum qualitative and mixed methods and a course on Academic Writing including correct citation according to APA (see chapter 3.1).

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

There are some criteria in which the programmes exceed the quality requirements:

- The integration of ethical aspects in the curricula (see chapter 3.1),
- Internal cooperation (see chapter 4.1),
- Student support by the faculties (see chapter 4.1)
- Quantity, quality, media and IT equipment of teaching and group rooms (see chapter 4.4),
- Career counselling and placement service (see chapter 4.5),
- Alumni Activities (see chapter 4.5),
- Information on activities during the academic year (see chapter 5.3).

Additionally, for the **BLP**:

- The integration of theory and practice (see chapter 3.1),

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

Information

Information on the Institution

Universitas Jenderal Soedirman (UNSOED) is a state university located in Purwokerto, Central Java, Indonesia. It was established in 1963 with initially three faculties, namely Faculty of Agriculture, Faculty of Biology, and Faculty of Economics. Currently, it has twelve faculties, one postgraduate programme, and more than 20,000 students. The Accounting, Development Economics, and Management study programmes belong to the Faculty of Economics and Business (FEB), while the Development Economics programme also belongs to the department of “Economic Science and Development Studies” within FEB. The Law programme belongs to the Faculty of Law.

UNSOED has a vision to become a university that is recognised worldwide as a centre for developing rural resources and Indonesian local wisdom. To pursue this vision, UNSOED strives to provide quality learning in accordance with today's developments in science and technology to produce graduates who are capable (scientific competence), polite (attitude), and reliable (additional competence)³.

For UNSOED, national and international accreditation and certification is one of the bases for the development of education quality management.⁴ Three of the study programmes (BAP, BEP, and BLP) are accredited “A” by the National Accreditation Board for Higher Education⁵. All study programmes offer both regular and international classes.

UNSOED also routinely carries out collaborative activities to improve the implementation of the Tri Dharma (three pillars) of Higher Education: Education, Research and Community Service. These collaborations are regulated in the form of a document (Memorandum of Understanding/MoU). In a period of four years, since 2018, UNSOED has improved its collaborations both in number and quality with various government institutions, private companies, and the community. As of 2021, there were 172 ongoing MoUs and 341 MoAs.⁶

Further development of the programmes, statistical data and evaluation results

For all study programmes

The dropout rate is high among sophomore students since there are still opportunities for them to retake state university selection exams. When they got accepted to other programmes, they are categorised as dropouts.

Dropouts also include administrative dropouts and non-administrative dropouts. Administrative dropouts are students who have been administratively inactive for two consecutive semesters, evaluated from their tuition payment records. Administrative dropout is regulated by the UNSOED Rector Regulation Number 6 of 2018. This increased number of administrative dropouts was due to the COVID-19 Pandemic, which caused parents experiencing decrease or loss of income to the point that they could not afford to pay for their children's tuition. To

³ See p. 3 self-evaluation report

⁴ See p. 4 self-evaluation report

⁵ See p. 3 self-evaluation report

⁶ See p. 3 self-evaluation report

minimise this risk, the University has a policy of tuition reduction for one semester for students nearing their study completion, if they apply for the said reduction.

Non-administrative dropouts are those who are unable to complete their studies due to academic reasons. To reduce the non-administrative dropout rate, the faculty of economics at UNSOED pro-actively approaches students who are nearing the end of their study period and monitor and evaluate them to identify the problems and provide help and motivation. This already had a good impact on the average study time, which is less than the term study period (four years), and on the average final GPA, which reached 3.7 or 3.8 respectively for the three study programmes at FEB in the last three years.

Accounting - Bachelor of Accounting (BAP)

		2016	2017	2018	2019	2020	2021
# Study Places offered by HEI		170	170	170	170	170	180
# Applicants	Σ	5022	4883	4460	2246	3229	2813
	f	3493	3397	3102	1514	2328	1946
	m	1529	1486	1358	732	901	867
Application rate		2954.1 %	2872.4 %	2623.5 %	1321.2 %	1899.4 %	1562.8 %
# First-Year Students (accepted applicants)	Σ	171	179	164	159	141	154
	f	108	103	102	113	104	113
	m	63	76	62	46	37	41
Rate of female students		63.2%	57.5%	62.2%	71.1%	73.8%	73.4%
# Foreign Students	Σ	0	0	1	6	4	4
	f	0	0	1	6	4	0
	m	0	0	0	0	0	4
Rate of foreign students		0.0%	0.0%	0.6%	3.8%	2.8%	2.6%
Percentage of occupied study places		100.6%	105.3%	96.5%	93.5%	82.9%	85.6%
# Graduates	Σ	140	120	86	2	n.a	n.a
	f	92	70	56	2	n.a	n.a
	m	48	50	30	0	n.a	n.a
Success rate (students who finished their studies)		81.9%	67.0%	52.4%	1.3%	n.a	n.a
Dropout rate (students who dropped their studies)		5.8%	5.6%	4.9%	4.4%	n.a	n.a
Withdrawal*		2.3%	6.1%	1.8%	0.6%	n.a	n.a
Average duration of study		4 years 5 months	4 years 2 months	4 years	3 years 4 months	n.a	n.a

*Withdrawal is a voluntary act by which a student decides to end their studies because of personal reasons (for instance health or financial issues).

Development Economics - Bachelor of Economics (BEP)

		2016	2017	2018	2019	2020	2021
# Study Places offered by HEI		170	170	170	170	170	170
# Applicants	Σ	3562	4144	4211	2894	2245	2802
	f	2124	2471	2511	1657	1432	1620
	m	1438	1673	1700	1237	813	1182
Application rate		2095.3%	2437.6%	2477.1%	1702.4%	1320.6%	1648.2%
# First-Year Students (accepted applicants)	Σ	169	179	172	160	157	153
	f	115	107	112	109	103	106
	m	54	72	60	51	54	47
Rate of female students		68.0%	59.8%	65.1%	68.1%	65.6%	69.3%
# Foreign Students	Σ	0	0	4	1	0	0
	f	0	0	4	1	0	0
	m	0	0	0	0		
Rate of foreign students		0.0%	0.0%	2.3%	0.6%	0.0%	0.0%
Percentage of occupied study places		99.4%	105.3%	101.2%	94.1%	92.4%	90.0%
# Graduates	Σ	128	120	104	3	n.a	n.a
	f	90	81	74	3	n.a	n.a
	m	38	39	30	0	n.a	n.a
Success rate (students who finished their studies)		75.7%	67.0%	60.5%	1.9%	n.a	n.a
Dropout rate (students who dropped their studies)		1.2%	1.1%	1,7%	1,3%	n.a	n.a
Withdrawal*		3.5%	6.2%	6.4%	2.5%	n.a	n.a
Average duration of study		4 years 4 months	4 years 2 months	4 years	3 years 3 month	n.a	n.a
Average grade of final degree		3.4	3.5	3.6	3.7	n.a	n.a

Management - Bachelor of Management (BMP)

		2016	2017	2018	2019	2020	2021
# Study Places offered by HEI		170	170	170	170	170	180
# Applicants	Σ	7212	7303	7059	3892	4997	5594
	f	4232	4285	4142	2107	3069	3383
	m	2980	3018	2917	1785	1928	2211
Application rate		4242.4%	4295.9%	4152.4%	2289.4%	2939.4%	3107.8%
# First-Year Students (accepted applicants)	Σ	181	197	179	175	157	174
	f	93	123	99	102	90	94
	m	88	74	80	73	67	80
Rate of female students		51.4%	62.4%	55.3%	58.3%	57.3%	54.0%
# Foreign Students	Σ	15	15	13	8	4	4
	f	8	10	11	6	4	0
	m	7	5	2	2	0	4
Rate of foreign students		8.3%	7.6%	7.3%	4.6%	2.5%	2.3%
Percentage of occupied study places		106.5%	115.9%	105.3%	102.9%	92.4%	96.7%
# Graduates	Σ	156	135	114	35	n.a	n.a
	f	85	97	70	23	n.a	n.a
	m	71	38	44	12	n.a	n.a
Success rate (students who finished their studies)		86.2%	68.5%	63.7%	20.0%	n.a	n.a
Dropout rate (students who dropped their studies)		4.4%	8.1%	6.1%	1.7%	n.a	n.a
Withdrawal*		0.0%	2.5%	1.1%	0.0%	n.a	n.a
Average duration of study		4 years 5 months	4 years 3 months	4 years	3 years 4 months	n.a	n.a
Average grade of final degree		3.4	3.5	3.6	3.8	n.a	n.a

Law - Bachelor of Law (BLP)

		2016	2017	2018	2019	2020	2021
# Study Places offered by HEI		370	400	430	400	350	300
# Applicants	Σ	6096	5244	4684	4559	4672	4976
	f	3474	2885	2530	2561	2721	2988
	m	2622	2359	2154	1998	1951	1988
Application rate		1647.57%	1311.00%	1089.30%	1139.75%	1334.86%	1658.67%
# First-Year Students (accepted applicants)	Σ	404	409	428	398	331	294
	f	222	237	244	235	193	176
	m	182	172	184	163	138	118
Rate of female students		0.55	0.58	0.57	0.59	0.58	0.60
# Foreign Students	Σ	0	0	0	0	0	0
Percentage of occupied study places		109.19%	102.25%	99.53%	99.50%	94.57%	98.00%
# Graduates	Σ	377	367	353	333	278	375
	f	195	189	173	172	127	203
	m	182	178	180	161	151	172
Success rate (students who finished their studies)		93.32%	89.73%	82.48%	83.25%	79.43%	93.75%
Dropout rate (students who dropped their studies)		8.42%	12.13%	4.21%	14.00%	6.29%	6.25%
Average duration of study		4 years 7 months	4 years 8 months	4 years 7 months	4 years 9 months	4 years 7 months	4 years 6 months
Average grade of final degree		3.15	3.12	3.14	3.14	3.16	3.22

Appraisal

The statistics for the **Accounting** programme (BAP) show that the rate of female students is higher than the rate of male students and that the number of foreign students has improved from zero in 2016 and 2017 to four students in 2020 and 2021. Thereof, both female and male foreign students were represented equally.

Striking is also the very high application rate for the programme. This exhibits high popularity. Although this rate has dropped over the years it is still 15 times higher than study places available. Almost all available study places can be filled.

The drop-out and withdrawal rates are also decreasing. According to the University the students who are not included in either the drop-out/withdrawal or success rates are still studying at UNSOED. The very good average grades of students (represented by their GPA) also need to be highlighted.

The same is true for almost all the numbers of the **Development Economics** programme (BEP). However, the number of foreign students was four in 2018 and declined again to zero in 2020 and 2021.

The **Management** programme (BMP) has 31 times more applicants than study places available. Not all study places were filled in 2021 and 2020. The rate of female and male students is almost balanced with slightly more female students. The number of foreign students was at a high 2016 and 2017 with 15 students (more female than male students). It has dropped to four students in 2021 due to the Covid-19 pandemic.

Moreover, the percentage of students who continue to study for more than four years (100 % minus success rate minus drop-out and withdrawal) is higher than in the other programmes. According to the University, some of the factors that cause students to be unable to complete their studies are financial problems, difficulty in managing their time between study and other activities, as well as some family problems.⁷

For the **Law** programme (BLP), added dropout plus success rates sometimes exceed 100 % (years 2016 and 2017) which is not possible and needs to be revised by the University so that the numbers add up to an even 100 % or less than 100 % to exclude students who continue studying still.

The application rates are high. However, study places available and first year students declined. According to the University, the reduction in the number of students is intended to improve the quality of learning and create proportionality in the lecturer-student ratio. Currently, the BLP has 57 lecturers.

The average study time needed by students to finish this programme is slightly higher than for the other programmes, but it is also declining. According to the University, UNSOED students are very ambitious, and many students retake courses where they got low scores. They extend their study time retaking courses to improve their final GPA to reach a minimum of 3.00 at graduation.

Support structures for students have improved which can be seen in the statistics (fewer drop-outs, reduced study time, improved GPA).

⁷ See p. 9 self-evaluation report

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programmes (Asterisk Criterion)

The objectives of the study programmes are in accordance with the standard curriculum design guidelines by the Indonesian National Qualifications Framework based on the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 73 of 2013, concerning the Implementation of the Indonesian National Qualifications Framework for Higher Education and the National Accreditation Board based on the Regulation of the Minister of Education and Culture No. 5 of 2020, concerning the Accreditation of Study Programmes and Colleges and the Association of Particular Degree Programmes.

They are designed in accordance with the Indonesian National Qualifications Framework level six for undergraduate programmes which is the main reference in determining graduate competencies.⁸

Accounting Programme - Bachelor of Accounting (BAP)

BAP graduates are qualified to be an Auditor, Financial Accountant, Management Accountant, Tax Accountant, and System Analyst. The programme's graduates can work in public accounting firms, public companies, banks, and government institutions at the national, regional, and international levels.

Graduate qualifications are based on the profile of the graduate's field of work, and skills possessed by graduates are categorised into academic competencies and additional (personal) competencies.

The qualifications are presented in the BAP Learning Outcomes, Curriculum, and Strategic Plan and are evaluated every two years.

The academic skills of the graduates include the ability to:

- conduct audits,
- compose, analyse, and interpret financial reports,
- compose and analyse Management Accounting reports,
- design business processes in an Accounting Information System,
- compile reports on tax obligations, and
- operate and utilise software in the context of preparing financial reports, budgets, tax administration, auditing, and research.

Furthermore, the personal qualifications that graduates must have include the ability to:

- think logically, critically, systematically, and innovatively,
- demonstrate independent, quality, and measurable performance,
- make appropriate decisions in the context of problem solving at work and in the area of expertise, and
- present information and express ideas clearly, both orally and in writing, to stakeholders.

⁸ See p. 15 ff. self-evaluation report

Development Economics Programme - Bachelor of Economics (BEP)

The general objective of the BEP is to develop and produce experts in the field of economics who can apply Economics, to solve economic problems and to facilitate regional development based on logical and scientific thinking. In addition, graduates are also directed to have a caring attitude towards the environment and a global perspective. The specific objectives of the programme are:

- increasing the quality of teaching and learning to produce competent graduates in the field of Economics,
- improving the quality of lecturers and teaching,
- increasing the quantity and quality of research and publications relevant to the dynamics of the regional economy,
- increasing the quantity and quality of Community Service and publications relevant to the scientific field of BEP, and
- increasing cooperation with other parties in the context of developing the programme.

The qualifications of BEP graduates are reflected in the graduate profiles, which is in accordance with the decision of the Indonesian Economic Study Programme Management Association⁹, namely that graduates can work as Economists, Analysts, Practitioners, and Entrepreneurs. With mastery of knowledge in Macroeconomics, Microeconomics, Financial Economics, and Development Economics as the core competencies of the study programme, graduates have career opportunities in financial and banking institutions, central and local government institutions, universities/educational institutions, and private institutions.

Academic skills to be achieved include:

- mastering the basic concepts of economics and business,
- mastering concepts in problem solving and decision making,
- applying and developing expertise in the field of economics,
- communicating the results of the analysis both orally and in writing,
- having responsibilities according to their scientific capacity to help overcome social problems, improve community welfare, and be able to deal with environmental changes.

Graduates also acquire additional soft skills such as teamwork, leadership, orientation to detail, competitiveness, and negotiation skills through internships in various institutions and extracurricular activities in the student association, student clubs, and the laboratory. Every four years, the BEP holds a curriculum review involving various stakeholders, such as students, lecturers, alumni, graduate users, and the government (policy makers), so that the curriculum can better match graduates' profiles to real world demand.

Management Programme - Bachelor of Management (BMP)

The goals of BMP are:

- Producing graduates with profiles as managers and entrepreneurs who can work in the banking industry and state-owned enterprises. The graduate profile is reviewed every five years,
- Producing research and its outputs in the field of management in accordance with the established roadmap,

⁹ Number 001/APSEPI-AFEBI/X/2016

- Carrying out community service whose benefits can be perceived directly by the community,
- Providing various services and facilities that support learning, research, and community service, and
- Conducting and implementing cooperation with stakeholders at national and international levels to develop and improve the quality of BMP.

The academic skills that must be possessed by graduates are:

- the ability to diagnose, identify, and analyse organisational business and management problems to produce alternative solutions (critical thinking),
- solving organisational business and management problems by using their mastery of management science (problem solving),
- design and carry out research to produce scientific papers worthy of publication, and
- provide alternative solutions to organisational, business, and management problems (scientific ability).

Furthermore, BEP graduates must be able to:

- apply logical, critical, systematic, and innovative thinking,
- demonstrate independent, quality, and measurable performance,
- make appropriate decisions in the context of problem solving in their area of expertise (management expertise), based on the results of information and data analysis, and
- adapt and negotiate as well as the ability to think logically.

Law Programme - Bachelor of Law (BLP)

The BLP prepares its graduates to become legal professionals who are responsible and uphold professional ethics in the field of law. These legal professionals are law enforcement officials, such as judges and prosecutors, government employees in various ministries, such as the Ministry of Foreign Affairs, Ministry of Law and Human Rights, Ministry of Maritime Affairs and Fisheries, and other relevant ministries or institutions, and other professions in the field of law, such as lawyers and legal consultants.

In addition, BLP graduates are prepared to work on a national and international scope. They are also trained and guided to become problem solvers and leaders who can make decisions based on scientific and logical thinking to overcome various legal problems in society.

The BLP outcomes are grouped as Attitude, Knowledge, General Skills, and Special Skills, in accordance with the Indonesian National Qualifications Framework. BLP graduates are equipped to understand, analyse, and apply various theories in the field of Legal Studies to solve legal problems responsibly.

The BLP learning achievements are described in more detail as follows:

1) Attitude

- Able to demonstrate good ethics and personality when carrying out duties related to their profession,
- Able to adapt and cooperate with colleagues when dealing with various problems in the legal field,
- Able to show concern and empathy for the community being served or assisted in a legal context, regardless of ethnicity, religion, race, gender, and so on.

2) Knowledge

- Able to master various legal principles, theories, doctrines, and norms through a monodisciplinary and/or multidisciplinary approach of legal research,
- Able to utilise knowledge in the field of legal science to conduct observations or research which forms the basis for designing legal documents, while always being guided by the ethics of the legal profession.

3) General Skills

- Able to understand contemporary legal issues in society,
- Able to apply logical and critical thinking in the context of the development or implementation of legal science,
- Able to make appropriate decisions in the context of solving problems in the legal field.

4) Specific skills

- Able to write scientific papers in the field of law,
- Able to draft laws and regulations,
- Able to compile trial files and practices,
- Able to draft national and international agreements/contracts,
- Able to provide legal advice, and
- Able to use technology in the legal field.

During their studies, students are equipped with a variety of academic knowledge and skills, such as advocacy, ethical judgment, communication, legal research, and writing, interviewing and negotiation, and other skills relevant to legal professionals. In addition, students are also equipped with various additional skills, such as public speaking and presentations, which are developed through various activities both curricular and cocurricular. These activities include competitions, internships, and activities in various student clubs available at the Study Programme, Faculty, and University levels.

Appraisal:

The development of local resources and rural areas is a strategic goal of the University and runs like a red thread through all four study programmes.

The qualification objectives of the four programmes are presented in a structured manner, reasonably explained and well thought out in relation to the respective target groups and targeted professional fields. They embrace academic skills as well as additional soft skills. Ethical aspects and the goal to produce ethically responsible graduates is a special focus in all four programmes. This contributes to student's personal development.

All four study programme objectives are in line with the national qualification framework and correspond to the aspired level at graduation.

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

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

In the face of current globalisation, UNSOED considers it important to equip students with aspects of internationality and skills to work in an international (intercultural) environment. Developing intercultural skills of students is part of the vision contained in the Development Master Plan of UNSOED 2015-2034.

To achieve the vision and mission, eight target areas have been set, one of which is internationalisation. Another target is to become a World Class Civic University. To achieve this target, UNSOED expanded their international cooperation with partner universities abroad (from 2018 to 2021 from 47 to 73 partners in South Africa, Austria, China, Czech Republic, Germany, India, South Korea, Thailand and the USA).¹⁰ Cooperations aim to implement double degree programmes, student exchanges, and research collaborations.¹¹

A common goal of the four study programmes is to enable graduates to work on the international stage. Students can participate in international internships at foreign institutions and multinational companies, in international seminars, and international company visits. UNSOED also hosts foreign students, lecturers, and guests. All four study programmes are offered in a regular and in an international class format. The international class requires students to gain internationalisation points via multiple international activities (e.g., studying abroad).¹²

FEB also encourages the internationalisation of its human resources.¹³

The University has an International Relations Office (IRO) supporting the mission to attract more foreign students through the Jenderal Soedirman Scholarship programme.

FEB has developed import-export laboratories for students with product ideas and/or finished products, supporting them to market them effectively and provide a space for sharing practical experiences and insights.

Additionally, the BLP is a member in several international communities (Asian Law Institute (ASLI), the Dean Forum of International Association of Law School (IALS), the Association of Muslim Community in ASEAN (AMCA), and the e-Learning Organisation of Law (E-LOfL) of Universiti Kebangsaan Malaysia).

Appraisal:

UNSOED's internationalisation efforts include opening its study programmes for inbound and outbound exchanges of students and teachers. All four programmes offer an international class, open for international students and encouraging Indonesian students to participate in international activities like student exchanges.

The panel highlights that the international orientation of the programmes is supported by the management, the lecturers, and the students. The programmes' management has set a clear target to make students fit for the international stage and they have formulated this goal explicitly as one of their graduation objectives.¹⁴

¹⁰ See p. 21 self-evaluation report

¹¹ See chapter 4.3

¹² See chapter 3.4

¹³ See chapter 3.4

¹⁴ See chapter 1.1

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

1.3 Positioning of the study programmes

UNSOED is committed to becoming a university that is recognised worldwide as a centre for developing rural resources and local wisdom.¹⁵ It continues to form strategic partnerships with fellow universities, businesses, communities, and central/regional governments to jointly develop the existing potential in order to increase its role and performance, so that the usefulness of its learning, research, and services may contribute to this country.

In accordance with the founding mandate of UNSOED, the development of the University is based on the Basic Scientific Pattern of Sustainable Development of Local Resources and Wisdom. Until now, only two universities (private) have the Scientific Pattern related to rural areas. Furthermore, rural development is also very closely related to the Sustainable Development Goals of the UN Secretary-General's High-Level Panel of eminent persons on the Post-2015 Development Agenda (HLPEP).¹⁶

There is a character-building course named UNSOED's Identity Course. It is a compulsory course that makes students know, understand, and express the attitudes and behaviour of the General Soedirman who was an intellectual, a democrat, a scholar, and a warrior who never gave up. The UNSOED Identity Course also provides knowledge about the philosophy of science, attitudes, academic ethics, and human identity. The material discussed in this course provides students with an understanding of their existence as students, humans, social beings, and citizens who have rights, obligations, and responsibilities to realise their ideals of life.

UNSOED is located in the central area of Central Java, a strategic location that appeals to many prospective applicants.

Accounting Programme - Bachelor of Accounting (BAP)

The BAP has been accredited A since 2013. The BAP's main competitors are the Sebelas Maret University (UNS) Bachelor of Accounting Programme in Solo and the Diponegoro University (UNDIP) Bachelor of Accounting Programme in Semarang.

Most of the BAP lecturers are professionals in their fields, with experience as tax consultants, professional accountants, managers of accounting offices, auditors, and information system design analysts. The University regards this as a competitive advantage of the BAP over similar study programmes at other universities.

In accordance with UNSOED's vision, the courses offered are specific in the fields of public sector accounting and accounting for cooperatives and small and medium-sized enterprises (SMEs). This specialty also attracts students who are interested in understanding and exploring rural development and local wisdom. BAP graduates will contribute to business development and regional financial management.

The programme is structured in clusters according to specific targeted career paths (1) Financial Accounting, (2) Management Accounting, (3) Auditing and Accounting Information

¹⁵ See p. 24 self-evaluation report

¹⁶ See p. 27 self-evaluation report

Systems, and (4) Taxation and the Public Sector. The graduates' profile is in accordance with the results of tracer studies of BAP graduates who occupy positions as

- auditors (junior auditor, associate auditor, resident auditor, audit financial services, audit assistant, and internal auditor),
- financial accountant (financial administration, accounting analyst, banking officer, bank teller, accounts receivable staff, and account officer),
- management accountant (storage management, sales marketing executive, telemarketing, human resource management, office administration staff, risk management analyst, customer service, and customer support agent),
- tax accountant (accounting and taxation staff, junior tax consultant, and tax consultant), and, finally,
- some graduates also work as educators (teachers and lecturers).

Development Economics Programme - Bachelor of Economics (BEP)

The BEP's main competitors in Central Java are the Economics' Programmes at UNS and UNIP. UNSOED differentiates its BEP focusing on the development and application of economics and local resources based on local wisdom, which includes research activities and community service directed at developing the potential of rural resources which are characteristic of the southern Central Java region where UNSOED is located.

The results of the research and community services are integrated into teaching at UNSOED. This is one of the attracting factors for students in choosing the BEP.

The programme has been accredited A by the National Accreditation Board for Higher Education. It is also a reference for scientific development related to macroeconomic and microeconomic studies to solve various problems of regional development and local resources. According to the University, the good reputation of BEP graduates has attracted various institutions to recruit them and is another appeal for students to choose this programme at UNSOED.¹⁷ The graduates' profiles and competencies are identified in curriculum workshops with stakeholders (banking, ministry of finance, local government, practitioners, alumni).

In terms of the position of BEP in the field of work, results of tracking graduates indicate that they can work in diverse positions, including government and private agencies, from regional, national, to international levels. Many graduates hold, or have held, various important and strategic positions in several institutions, such as the Ministry of Finance, the Investment Coordinating Board, Bank Indonesia, the Financial Services Authority, Banking and Non-Bank Institutions, Regional Governments, and the Mark Plus Institute. Several alumni have also succeeded in becoming lecturers at other universities, and Land Planners at Chris Hart and Partners Inc. in Hawaii.

The curriculum is designed to incentivise interests in entrepreneurship and increase the understanding of international culture in prospective graduates to better introduce students to the international job market.

The BEP is one of the flagship programmes, both at the faculty and university level. The prospective student acceptance ratio is 1:23. The BEP vision is in accordance with the strategic concepts of UNSOED and FEB, which is excelling in the development of science and

¹⁷ See p. 27 self-evaluation report

technology that is oriented towards the regional economy and local resources. This is reflected in every educational activity (including curriculum content), research, and community service.

With this goal, the BEP curriculum offers courses that cover theoretical mastery, such as Regional Economics, Agribusiness, Entrepreneurship, Spatial Economics, Property Economics, Institutional Economics, Game Theory, and Digital Economy. This theory is implemented in research activities that are in line with the University Research Master Plan and implemented in community service activities.

Management Programme - Bachelor of Management (BMP)

The BMP Learning Outcomes (LOs) are based on the Indonesian National Qualifications Framework. Students choose the programme because management knowledge is an essential requirement of companies and other business fields. The programme's curriculum refers to market needs and demands and is oriented towards the absorption of graduates in the job market.

The BMP has several competitors in Central Java Province, including the Bachelor of Management Programme at UNDIP and the Bachelor of Management Programme at UNS.

Most of its teaching staff are professionals who have practitioner certifications, including Certification in Financial Planning, Certification in Security Analysis, Certification in Risk Management, Certification in Entrepreneurship, Certification in Digital Marketing, and Certification in Human Resources Management.

BMP graduates are managers and entrepreneurs. Based on the results of tracer studies and graduate users, most of the BMP graduates work in the state-owned banking sector.

BMP's vision is to be committed to developing management knowledge based on the use of local resources with a global orientation. This vision is closely related to the vision of the University and Faculty which emphasises rural development and is oriented towards regional business.

Law Programme - Bachelor of Law (BLP)

The BLP was established in 1981 at UNSOED. It has become one of the preferred programmes that are in great demand by high school graduates in the Joint Selection to Enter State Universities.¹⁸ The number of applicants over prospective students increased from 2016-2021, although the capacity provided decreased.¹⁹

In 2019, the BLP was included in the top 10 favourite majors in the social-humanities group in Indonesia, and until 2021 the acceptance ratio was 1:13.²⁰ The University attributes this success to the BLP specific learning outcomes and the emphasis on local wisdom. In the southern part of Central Java, the BLP is a study programme that is in great demand among applicants from Central Java, the Special Capital Region of Jakarta, and West Java because, apart from its status as a State University, it has also been accredited A. In addition, UNSOED claims it is strategically located, and offers high quality education with affordable tuition fees.²¹

Based on the results of a tracer study of alumni, various work fields of graduates were identified:

- Law enforcement officials such as judges, prosecutors, and police,

¹⁸ See chapter 2

¹⁹ see statistical data in chapter 0

²⁰ See <https://uda.unsoed.ac.id/index.php?r=site%2Findex&kodebidang=MHS-BARU> (in Indonesian)

²¹ See p. 31 self-evaluation report

- Staff at the Ministry of Foreign Affairs, Ministry of Law and Human Rights, Ministry of Maritime Affairs and Fisheries, Ministry of Finance, People's Consultative Assembly, and other government institutions,
- Other professions, such as lawyers, legal consultants, arbiters, mediators, and curators.

The BLP's position in the University's Strategic Concept is to support UNSOED to become a World Class University. One of the BLP's efforts in realising this goal is the establishment of various international collaborations in the form of MoA and MoU with various universities abroad, including OP Jindal Global University India, Shoolini University India, Universiti Kebangsaan Malaysia, Universitas Sains Islam Malaysia, Limpopo University South Africa, Pretoria University South Africa, and Sultan Fatih Mehmet University Turkey.²²

Appraisal:

The panel highlights the further development of the programmes in the recent years. The new focus on sustainability goes in the right direction. Moreover, the panel believes that the University's philosophy underlining rural wisdom and rural development gives it a unique and strong position on the market and further supports sustainability efforts.

Despite the emphasis on local wisdoms, the University sees itself as part of the global community and wants to support the UN Sustainable Development Goals. According to the University, local wisdoms of the Central-Java area and other areas of Indonesia can be adapted to various contexts in different regions of the world. This way, the emphasis on local wisdom and rural development plays well into the institution's internationalisation efforts. With the greater vision of sustainable development in mind, the regional focus is a unique and intriguing idea differentiating the University from its competitors. The University effectively combines efforts of internationalisation/globalisation and localisation.

The UNSOED specific Identity Course aligns basic thinking and concepts in ethics, philosophy, and sciences among UNSOED students in different study programmes. It is part of all four study programmes contributing to student's identification with the University and the greater vision of the institution. The panel agrees that this special characteristic gives all four study programmes a unique selling position on the educational and the job market.

FEB has also identified its main competitors in the educational market. The study programmes are very competitive nationally and not only attract students from the Central-Java area but also the wider Jakarta area. Its **Accounting programme** can compete with the ones at the top Universities in Indonesia. The **Law programme** also established strategic collaborations with institutions abroad to increase international exposure.

Furthermore, all four programmes offer four (Accounting, Economics, and Management) or eight (Law) areas of specialisation increasing graduates' employability by targeting some specific working areas. For the **Development Economics** programme the panel **recommends** naming more specific job profiles based on the respective areas of specialisation. The combination of "entrepreneurs"²³ and "banking industry and state-owned enterprises"²⁴ is confusing. The University should be more coherent in the description of the target group and the aims of the programme. Development Economists (in Indonesia more commonly called experts for Economics and Development or expert staff for Development

²² See various signed MoUs and MoAs provided by the University

²³ See p. 1 self-evaluation report

²⁴ See p. 17 self-evaluation report

Economics and Finance) can work in local, regional, and national governments, international development organisations, NGOs, and Think Tanks.

Similarly, the targeted job profiles of the **Management programme** as managers and entrepreneurs are not specific enough and the panel **recommends** defining more specific job profiles for the programme.

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

2. Admission

For all programmes

UNSOED is a State University and the admission of new undergraduate students refers to the Regulation of the Minister of Research, Technology and Higher Education Number 60 of 2018. Additionally, a Regulation of the Rector of UNSOED (No. 6 of 2020) was issued concerning the admissions of new students.

There are three schemes:

- (1) National Selection for State Universities (SNMPTN),
- (2) Joint Selection for State Universities (SBMPTN), and
- (3) the University's Mandiri scheme.

The first two are held nationally by the University Admission Test Institute, which is directly responsible to the Minister of Education, Culture, Research and Technology of the Republic of Indonesia. The last scheme is organised by UNSOED. All entrance schemes require a high school diploma or equivalent. Graduates are only allowed to apply until three years after graduation from high school.

The selection of new students through the SNMPTN is based on the assessment of the scores or grades of prospective students during their education in high school. The results of the assessment will be available automatically and accessible through the applicant's account.

The selection of new students through the SBMPTN and Mandiri schemes is carried out electronically through a Computer-Based Written Examination. There are two stages of selection for new students. The first stage is the administrative selection, then after verifying the data and being declared eligible, the next stage is a computer-based exam. The selection process is carried out based on the best score ranking or student achievement.

The tests taken are:

- Scholastic Potential Test,
- English Proficiency Test, and
- Academic Ability Test.

The selection of admissions for foreign students and for all opting for the international class is carried out independently by UNSOED through the International Relations Office (IRO) with the following requirements:

- Graduated no more than three years ago from High School,
- Holds a certificate of English Proficiency, such as TOEFL with a minimum score of 500 or IELTS with a minimum score of 6,
- Holds an Indonesian Language Certificate (BIPA Level B2) for those students taking study programmes with classes in Bahasa Indonesia.

Moreover, international students must hand in two recommendation letters (from the academic or professional field).²⁵

²⁵ <https://iro.unsoed.ac.id/how-apply/>, last access on July 13, 2023

All requirements regarding the entrance selection can be accessed through the website of the University Admission Test Institute²⁶ and on the UNSOED website.²⁷

Policies related to the allocation of each admission scheme are determined by the University Admission Test Institute:

- SNMPTN is allocated at least 20%,
- SBMPTN is allocated at least 40%, and
- Mandiri is allocated for a maximum of 30% of the total UNSOED admission capacity.

The final decision regarding the results of the admission selection is determined by the Rector of UNSOED for the SBMPTN and Mandiri schemes, while the results of the SNMPTN are determined by the University Admission Test Institute. Prospective students can access the results of the admission selection and are given the opportunity to give objections to the selection decision if deemed inappropriate.

Counselling for prospective students

UNSOED actively seeks prospective students through online or offline media. It provides information and a helpdesk for new students through their website, telephone service, social media (such as WhatsApp, Instagram, Twitter, Facebook) and e-mail.

Prospective students can also come directly to the Secretariat for New Student Admissions which is located in the Academic Section, Administrative Building, Jl. Prof HR Bunyamin 708 Purwokerto – Central Java, 53122. For prospective foreign students, services are provided by the IRO website²⁸, e-mail, telephone, WhatsApp or they can come in person to the IRO building.

Ensuring foreign language proficiency

English is part of the Indonesian secondary school education. Furthermore, for the SBMPTN an English Language Proficiency Test equal to or higher than 400 points in TOEFL or equivalent is required. For prospective foreign students, the foreign language proficiency requirement, a TOEFL of at least 450 points or IELTS of at least 5.0 certificate, is required. Foreign students who wish to enrol in programmes in Bahasa Indonesia, must also show a BIPA certificate (Indonesian Language Certificate level B2). The four study programmes also include a mandatory English course to improve students' language skills. In addition, students can also take part in extracurricular activities through the Student English Forum at the University level or the Economic Faculty English Club at the faculty level, as well as Justice English Club and Asian Law Student Association at BLP.

Transparency and documentation of admission procedure and decision

Regulations regarding the selection of new students are regulated nationally and the selection process is carried out by the University Admission Test Institute. All information related to the registration procedure is posted on the University and government website. The selection of foreign students is carried out independently by UNSOED and information on the registration procedure can be found online.

²⁶ See <https://ltmpt.ac.id/>, (in Indonesian), last access on May 17, 2023

²⁷ See <http://spmb.unsoed.ac.id/en/admissions>, last access on May 17, 2023

²⁸ See <https://iro.unsoed.ac.id>, last access May 17, 2023

Prospective students will get information regarding the results of the admission selection through their respective accounts on the admission portal.²⁹ Announcements regarding the selection results for foreign students are sent via email by the IRO.

Appraisal:

The admission requirements are defined and comprehensible. They are based on the national requirements. The first two entrance schemes are organised nationally. The selection procedures are the same for all Indonesian HEIs. The third is organised by UNSOED. This selection procedure is for foreign students and students who could not pass the first two schemes. It includes an ability test, a scholastic potential test, and an English language test. This ensures that all first-year students have the necessary skills for succeeding in the programmes. Information in English is available via the International Relations Office's website.

Applicants can turn to the helpdesk via phone, email, social media (e.g., WhatsApp), or visit the admission office in person for clarification of specific questions, of personal aptitude, and of career perspectives. International students can use the same options and/or visit the IRO for information. The University could add office hours for the admission and IRO offices to their website.

English language proficiency is ensured via all three entrance schemes, either via the high school diploma (for SNMPTN), the English proficiency test (for SBMPTN), or the requirement of English proficiency during the Independent Mandiri scheme for international students/the international class. The University also provides foreign language classes as well as some extra-curricular activities to help students improve their language skills.

The admission procedure is well described and accessible via the University or the government website. The admission decision is based on the criteria described above and is published via the online admission's portal. Prospective students can object to the decision. However, in Indonesia it is standard procedure to give applicants further information on their respective ranking compared to other applicants. Therefore, the panel **recommends** giving applicants access to their ranking compared to the other competitors via the online application platform.

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

²⁹ See <http://spmb.unsoed.ac.id/en>, last access May 17, 2023

3. Contents, structure and didactical concept of the programme

3.1 Contents

For all programmes

All four study programmes implement the Merdeka Belajar-Kampus Merdeka programme (MBKM programme, Independent Learning-Independent Campus programme) under which students are granted the right to study beyond their study programme for two semesters (equivalent to 20 credits per semester, or a maximum total amount of 40 credits). In 2020, the Ministry of Education and Culture (Mendikbud) introduced this new policy with respective ministerial decrees. It aims to give students the right to learn outside the home university and the study programme for up to two semesters with the following core elements: (1) internship, (2) project in a village, (3) student exchange, (4) research, (5) entrepreneurial activities, (6) independent study or project, (7) humanitarian project, and (8) teaching in school. The list of activities can be taken from the programmes determined by the government.

Accounting - Bachelor of Accounting (BAP)

The curriculum of the BAP has been designed with reference to the Indonesian National Qualification Framework which serves as the basis by which graduate competences are set. The curriculum is comprised of:

- Basic Compulsory Courses (45 credits),
- Core Subjects in Accounting (expertise courses) (78 credits),
- Elective Courses (chosen from 21 elective courses at 3 credits each, which aim at expanding the job market coverage for the graduates) (21 credits), and
- Final Assignment (Thesis and Thesis Seminar) (6 credits).

The curriculum for the BAP (including a list of elective courses) is as follows:

Modul No.	Code Unit	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester							Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	Weight of exam related to final grade
			1	2	3	4	5	6	7	Hours in Class	Hours Self-Study			
M1		Module 1	Smsrt1	smstr2	Smsrt3	Smsrt4	Smsrt5	Smsrt6	Smsrt7					
		Example 1st Semester	22							257	616			
M1. 1	UN 101	State Ideology	2							23	56	L/C	Written Test, Presentation and Paper	80/100
M1.2	UN102 (Islam), UN103 (Christianity), UN104 (Catholicism), UN105 (Hindu), UN106 (Budhdhism), UNO1009 (Confucian Religion)	Religious Education	2							23	56	L/C	Written Test, Presentation and Paper	60/100
M1. 3	UN114	UNSOED's Values	2							23	56	L/C	Written Test, Presentation and Paper	60/100
M1. 4	UN107	Civics	2							23	56	L/C	Written Test, Presentation and Paper	70/100
M1. 5	EK1011	Introduction to Macroeconomics	2							23	56	L/C	Written Test, Presentation and Paper	50/100
M1. 6	EK1020	Introduction to Business	3							35	84	L/C	Written Test, Presentation and Paper	30/100
M1. 7	EK1030	Introduction to Management	3							35	84	L/C	Written Test, Presentation and Paper	30/100
M1. 8	EA1041	Accounting Methods for Service Entity	3							35	84	L/C	Written Test, Presentation and Paper	30/100
M1. 9	EK1050	Mathematics for Economics	3							35	84	L/C	Written Test, Presentation and Paper	40/100
		Example 2nd Semester		23						644	644			
M2.1	EK1060	English		3						35	84	L/C	Written Test, Presentation and Paper	30/100
M2.2	EM2030	Financial Management		3						35	84	L/C	Written Test, Presentation and Paper	30/100
M2.3	EK2091	Statistics for Economics and Business		3						35	84	L/C	Written Test, Presentation and Paper	30/100
M2.4	EK1012	Introduction to Microeconomics		2						23	56	L/C	Written Test, Presentation and Paper	30/100
M2.5	EA2061	Indonesian Taxation System		3						35	84	L/C	Written Test, Presentation and Paper	40/100
M2.6	EA1042	Accounting Methods for Trading Entity		3						35	84	L/C	Written Test, Presentation and Paper	40/100
M2.7	EK1080	Introduction to Computer App		2						23	56	L/C	Written Test, Presentation and Paper	40/100
M2.8	EK2120	Introduction to Business Law		2						23	56	L/C	Written Test, Presentation and Paper	60/100
M2.9	EK1070	Indonesian		2						23	56	L/C	Written Test, Presentation and Paper	75/100

		Example 3rd Semester			24					280	672			
M3.1	EM2290	Business Communication			3					35	84	L/C	Written Test, Presentation and Paper	30/100
M3.2	EK2092	Quantitative Analysis for Business and Economics			3					35	84	L/C	Written Test, Presentation and Paper	40/100
M3.3	EA2031	Fund Accounting			3					35	84	L/C	Written Test, Presentation and Paper	40/60
M3.4	EA2021	Assets Accounting			3					35	84	L/C	Written Test, Presentation and Paper	60/100
M3.5	EA2050	Accounting Information System			3					35	84	L/C	Written Test, Presentation and Paper	40/100
M3.6	EA2062	Implementation of Income Tax and VAT			3					35	84	L/C	Written Test, Presentation and Paper	30/100
M3.7	EA3120	Management Information System			3					35	84	L/C	Written Test, Presentation and Paper	40/100
M3.8	EM2100	Entrepreneurship			3					35	84	L/C	Written Test, Presentation and Paper	70/100
		Example 4th Semester			24					280	672			
M4.1	EM4190	Strategic Management			3					35	84	L/C	Written Test, Presentation and Paper	30/100
M4.2	EA3150	Accounting for Cooperative and SMEs			3					35	84	L/C	Written Test, Presentation and Paper	30/100
M4.3	EA2032	Management Accounting			3					35	84	L/C	Written Test, Presentation and Paper	30/100
M4.4	EA2022	Accounting for Liability and Equity			3					35	84	L/C	Written Test, Presentation and Paper	50/100
M4.5	EA3121	Financial Technology			3					35	84	L/C	Written Test, Presentation and Paper	50/100
M4.6	EM4160	Organizational Behavior			3					35	84	L/C	Written Test, Presentation and Paper	40/100
M4.7	EA3130	Public Sector Accounting			3					35	84	L/C	Written Test, Presentation and Paper	30/100
M4.8	EA3090	Accounting Theory			3					35	84	L/C	Written Test, Presentation and Paper	30/100
		Example 5th Semester			24					280	672			
M5.1	EA3070	Cost Management			3					35	84	L/C	Written Test, Presentation and Paper	40/100
M5.2	EA3080	Management Control System			3					35	84	L/C	Written Test, Presentation and Paper	25/100
M5.3	EA3041	Accounting for Business Combinations and Consolidation			3					35	84	L/C	Written Test, Presentation and Paper	50/100
M5.4	EA 3111	Basic Concepts and Phases of Auditing			3					35	84	L/C	Written Test, Presentation and Paper	30/100
M5.5	EK3110	Research Methodology*)			3					35	84	L/C	Written Test, Presentation and Paper	40/100
M5.6		Elective course 1			3					35	84	L/C	Written Test, Presentation and Paper	
M5.7		Elective course 2			3					35	84	L/C	Written Test, Presentation and Paper	
M5.8		Elective course 3			3					35	84	L/C	Written Test, Presentation and Paper	

		Example 6th Semester						24		280	672			
M6.1	EA3042	Contemporary Financial Accounting						3		35	84	L/C	Written Test, Presentation and Paper	50/100
M6.2	EA3112	Application of Process and Audit Reporting						3		35	84	L/C	Written Test, Presentation and Paper	30/100
M6.3	EA3260	Business and Profession Ethics						3		35	84	L/C	Written Test, Presentation and Paper	30/100
M6.4	EA4200	Internal Auditing						3		35	84	L/C	Written Test, Presentation and Paper	40/100
M6.5		Elective course 4						3		35	84	L/C	Written Test, Presentation and Paper	
M6.6		Elective course 5						3		35	84	L/Case based	Written Test, Presentation and Paper	
M6.7		Elective course 6						3		35	84	L/C	Written Test, Presentation and Paper	
M6.8	UN115	KKN (Community Service)/ Internship						3		35	84	Project based	Oral Test	
		Example 7th Semester						9		105	252			
M7.1		Elective course 7						3		35	84	L/C	Written Test, Presentation and Paper	
M8.1	EK4990	Final Project						6		70	168	S	Oral Test	
TOTAL			22	23	24	24	24	24	9	7.500	18.000			

List of elective courses:

Modul No.	Code Unit	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester							Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	Weight of exam related to final grade
			1	2	3	4	5	6	7	Hours in Class	Hours Self-Study			
M1		Module	Smsrt1	smstr2	Smsrt3	Smsrt4	Smsrt5	Smsrt6	Smsrt7					
EM1	EA4210	Information System Audit					3			35	84	L/C	Exam Paper (90 Minutes)	50/100
EM2	EA4180	Budgeting					3			35	84	L/C	Exam Paper (90 Minutes)	30/100
EM3	EM2091	International Business					3			35	84	L/C	Exam Paper (60 Minutes)	30/100
EM4	EM3240	Capital Market					3			35	84	L/C	Exam Paper (75 Minutes)	40/100
EM5	EA3190	Behavioral Accounting					3			35	84	L/C	Exam Paper (90 Minutes)	50/100
EM6	EK2130	Islamic Economic System					3			35	84	L/C	Exam Paper (60 Minutes)	30/100
EM7	EA3113	Forensic Accounting and Audit Investigation						3		35	84	L/C	Exam Paper (75 Minutes)	50/100
EM8	EA3170	Computerised Accounting						3		35	84	L/Case based	Practice Exam (90 Minutes)	30/100
EM9	EA3021	Accounting Seminar						3		35	84	L/C	Exam Paper (90 Minutes)	30/100
EM10	EA3250	Shari' a Accounting						3		35	84	L/C	Exam Paper (90 Minutes)	50/100
EM11	EA4240	System Analysis & Design						3		35	84	L/C	Exam Paper (75 Minutes)	30/100
EM12	EA3230	Tax Planning						3		35	84	L/C	Exam Paper (90 Minutes)	40/100
EM13	EM4143	Portfolio and Investment Management						3		35	84	L/C	Exam Paper (100 Minutes)	40/100
EM14	EM2020	Marketing Management						3		35	84	L/C	Exam Paper (60 Minutes)	50/100
EM15	EA3140	Financial Statement Analysis						3		35	84	L/case based	Take Home (1 day)	24/100
EM16	EA3114	Computerised Audit Process							3	35	84	L/C	Exam Paper (90 Minutes)	30/100
EM17	EA2023	Computerised Financial Accounting							3	35	84	L/C	Exam Paper (75 Minutes)	50/100
EM18	EA3131	Public Sector Budgeting							3	35	84	L/C	Exam Paper (60 Minutes)	40/100
EM19	EA3132	Public Sector Financial Audit							3	35	84	L/C	Exam Paper (75 Minutes)	40/100
EM20	EA3122	Database Management System							3	35	84	L/C	Exam Paper (90 Minutes)	50/100
EM21	EA3123	Electronic Payment							3	35	84	L/C	Exam Paper (60 Minutes)	40/100
EM22	EA3231	International Taxation							3	35	84	L/C	Exam Paper (60 Minutes)	40/100

The Curriculum is designed to embody the main objectives of the BAP.³⁰ Each course has learning objectives which cover Attitude, Knowledge, General Skills, and Specific Skills.

The BAP does not have formal concentrations, rather, it is structured around clusters of related courses. These clusters are structured to give students the option of selecting courses from a variety of different clusters while still ensuring that they receive an education that is consistent with and thorough in accounting. The courses have been grouped together into clusters with the intention of providing students with an all-encompassing knowledge of the many facets that are involved in accounting. Students are given the chance to build a diverse set of skills and knowledge as well as explore various areas of interest within the field of accounting. Students have access to a well-rounded education, which includes topics within the fields of financial accounting, management accounting, auditing, accounting information systems, taxation, and the public sector accounting. Students can personalise their education to better fit with their unique interests and aspirations for a future in the field of accounting by choosing courses from this variety of educational clusters.

The following are the elective courses the students may take based on their future career path choice:

Job Profile	Competencies/Skills	Course Examples
Auditor	Students are expected to be able in conducting audits based on existing audit concepts and standards, applying risk-based auditing, and utilising computer-assisted audits in accordance with the ethics of the auditor profession.	• Forensic Accounting and Investigative Auditing (EA 3113) • Information Systems Audit (EA 4210) • Computer-Based Audit Processes (EA 3114)
Management Accountant	Students are expected to have the professional ability to utilise accounting information for management decision making purposes. A Management Accountant should have the expertise in analysing financial statements, preparing budgets, assessing business risks, and developing information systems within an organisation.	• Information Systems Audit (EA 4210) • Computer-based Accounting (EA 3170) • Budgeting (EA 4180) • Accounting Seminar (EA 3021) • Analysis and Design Systems (EA 4240) • Behavioral Accounting (EA 3190)
Financial Accountant	Students are expected to be able in performing financial accounting manually and computer-based, analysing financial performance, understanding global	• Budgeting (EA 4180) • Islamic Accounting (EA 3250) • Analysis of Financial Statements (EA 3140) • Islamic Economic Systems (EK 2130)

³⁰ See chapter 1 of this report

	accounting, and solving accounting problems in society.	Financial Audits in the Public Sector (EA 3132)
Tax Accountant	Students understand and are able to apply the basic concepts of taxation, understand the rights, obligations, and sanctions in the field of taxation, and are able to prepare annual tax returns manually or electronically.	- Tax Planning (EA 3230) - Financial Accountant (EA 3122) - Public Sector Budgeting (EA 3131) - Financial Audits in the Public Sector (EA 3132)
System Analyst	Students are expected to have an understanding about and ability to utilise information technology, including accounting and management information systems.	- Information Systems Audit (EA 4210) - Computer-based Accounting (EA 3170) - Analysis and Design Systems (EA 4240) - Computer-Based Audit Processes (EA 3114) - Electronic Payments (EA 3123) - Data Base Management Systems (EA 3122)

Furthermore, students can integrate the MBKM programme and take courses outside their study programme and/or at other Universities (according to the UNSOED's MoU's with other institutions). They can also do an internship during their MBKM semester. If students enrol in the MBKM program, students need to take all compulsory courses in the fourth semester, including compulsory courses that should be taken in semester five and six. In semester six after the students finish their MBKM program, they will request a conversion of their MBKM activities into seven elective courses. In the same semester, students will also take a community service. In the following semester, students will take the remaining one compulsory course (Contemporary Issues in Financial Accounting).

Development Economics - Bachelor of Economics (BEP)

The BEP curriculum consists of 42 compulsory courses (126 credits) and 19 elective courses (students take at least 18 credits).

Students can choose from the following concentrations: Resource Economics, Regional Economics, Public Economics, and Monetary Economics.

The curriculum is designed based on the programme's learning outcomes (LOs). The mapping of learning outcomes stems from the graduate profiles of BEP, and these outcomes must be reflected in every course and explained in the Semester Learning Plan. Curriculum renewal is conducted depending on the needs of stakeholders which absorb the graduates and the dynamics of the job market.

After a curriculum review in 2019 the BEP added six elective courses:

- Entrepreneurship,
- Digital Economics,
- Property Economics,
- Institutional Economics,
- Demographic Economics, and
- Game Theory.

The curriculum for the BEP is as follows:

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester							Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	Hours in Class	Hours Self-Study			
M1	1st Semester	21							252	588			
M1.1	Religion	2							24	56	L/S	Exam Paper (75 Min)	50/100
M1.2	Civics	2							24	56	L/S	Exam Paper (75 Min)	40/100
M1.3	UNSOED's Identity	2							24	56	L/S	Exam Paper (75 Min)	50/100
M1.4	Mathematics for Economics I	3							36	84	L/T	Exam Paper (90 Min)	55/100
M1.5	Introduction to Business	3							36	84	L/S	Exam Paper (90 Min)	50/100
M1.6	Introduction to Accounting	3							36	84	L/T	Exam Paper (90 Min)	50/100
M1.7	Introduction to Microeconomics	3							36	84	L	Exam Paper (90 Min)	60/100
M1.8	Introduction to Macroeconomics	3							36	84	L	Exam Paper (90 Min)	60/100
M2	2nd Semester		21						252	588			
M2.1	State Ideology		2						24	56	L/S	Exam Paper (75 Min)	40/100
M2.2	Mathematics for Economics II		3						36	84	L/T	Exam Paper (90 Min)	50/100
M2.3	Statistics for Economics I		3						36	84	L/T	Praktikum (90 Min)	40/100
M2.4	Introduction to Management		3						36	84	L	Exam Paper (90 Min)	60/100
M2.5	Introduction to Computer Application		2						24	56	L/T/ Lab	Praktikum (90 Min)	50/100
M2.6	Indonesian Language		2						24	56	L	Exam Paper (75 Min)	60/100
M2.7	Microeconomics I		3						36	84	L	Exam Paper (90 Min)	30/100
M2.8	Macroeconomics I		3						36	84	L	Exam Paper (90 Min)	30/100
M3	3th Semester			24					288	672			
M3.1	Statistics for Economics II			3					36	84	L/T	Praktikum (90 Min)	40/100
M3.2	English			3					36	84	L	Exam Paper (90 Min)	30/100
M3.3	Microeconomics II			3					36	84	L/T	Exam Paper (90 Min)	60/100
M3.4	Macroeconomics II			3					36	84	L/T	Exam Paper (90 Min)	60/100
M3.5	Public Economics I			3					36	84	L/S	Exam Paper (90 Min)	30/100
M3.6	Economic System			3					36	84	L	Exam Paper (90 Min)	40/100
M3.7	Agricultural Economics I			3					36	84	L	Exam Paper (90 Min)	40/100

M3.8	Human Resource Economics			3				36	84	L	Exam Paper (90 Min)	40/100
M4	4th Semester			24				288	672			
M4.1	History of Economic Thought			3				36	84	L	Exam Paper (90 Min)	60/100
M4.2	Public Economics II			3				36	84	L/S	Exam Paper (90 Min)	30/100
M4.3	Development Economics I			3				36	84	L/S	Exam Paper (90 Min)	40/100
M4.4	Natural Resource and Environmental Economics			3				36	84	L/S	Exam Paper (90 Min)	30/100
M4.5	Indonesian Economy			3				36	84	L/S	Exam Paper (90 Min)	40/100
M4.6	Introduction to Business Law			3				36	84	L/S	Exam Paper (90 Min)	50/100
M4.7	Cooperative Economics (Optional)			3				36	84	L/S	Exam Paper (90 Min)	50/100
M4.8	Entrepreneurship (Optional)			3				36	84	L/Praktikum	Praktikum (90 Min)	20/100
M4.9	Islamic Economic System (Optional)			3				36	84	L/S	Exam Paper (90 Min)	60/100
M4.10	Agricultural Economics II (Optional)			3				36	84	L/S	Exam Paper (90 Min)	40/100
M4.11	Agribusiness (Optional)			3				36	84	L/S	Exam Paper (90 Min)	60/100
M5	5th Semester			24				288	672			
M5.1	Econometrics I			3				36	84	L/T	Praktikum (90 Min)	50/100
M5.2	Monetary Economics I			3				36	84	L/S	Exam Paper (90 Min)	70/100
M5.3	Development Economics II			3				36	84	L/S	Exam Paper (90 Min)	30/100
M5.4	International Economics I			3				36	84	L/S	Exam Paper (40 Min)	40/100
M5.5	Industrial Economics I			3				36	84	L/S	Exam Paper (90 Min)	40/100
M5.6	Development Planning I			3				36	84	L/S	Exam Paper (90 Min)	60/100
M5.7	Project Evaluation (Optional)			3				36	84	L/Praktikum	Praktikum (90 Min)	30/100
M5.8	Game Theory (Optional)			3				36	84	L/S	Exam Paper (90 Min)	60/100
M5.9	Regional Economics (Optional)			3				36	84	L/S	Exam Paper (90 Min)	60/100
M5.10	Bank and Financial Institution (Optional)			3				36	84	L/S	Exam Paper (90 Min)	50/100
M5.11	Demographic Economics (Optional)			3				36	84	L/S	Exam Paper (90 Min)	40/100
M5.12	Geographic Economics (Optional)			3				36	84	L/S	Exam Paper (90 Min)	50/100

M6	6th Semester						21		288	672			
M6.1	Econometrics II						3		36	84	L/T	Praktikum (90 Min)	40/100
M6.2	International Economics II						3		36	84	L/S	Exam Paper (90 Min)	65/100
M6.3	Monetary Economics II						3		36	84	L/S	Exam Paper (90 Min)	40/100
M6.4	Research Methodology						3		36	84	L/T	Exam Paper (90 Min)	50/100
M6.5	Introduction to Sociology						3		36	84	L	Exam Paper (90 Min)	50/100
M6.6	Digital Economics (Optional)						3		36	84	L/S	Exam Paper (90 Min)	30/100
M6.7	Property Economics (Optional)						3		36	84	L/S	Exam Paper (90 Min)	50/100
M6.8	Central banking (Optional)						3		36	84	L/S	Exam Paper (90 Min)	55/100
M6.9	Industrial Economics II (Optional)						3		36	84	L/S	Exam Paper (90 Min)	40/100
M6.10	Development Planning II (Optional)						3		36	84	L/S	Exam Paper (90 Min)	60/100
M6.11	Managerial Economics (Optional)						3		36	84	L/T	Exam Paper (90 Min)	40/100
M6.12	Optimization Analysis (Optional)						3		36	84	L/T	Exam Paper (90 Min)	30/100
M6.13	Institutional Economics (Optional)						3		36	84	L/S	Exam Paper (90 Min)	40/100
M7	7th Semester							9	108	252			
M7.1	Community Service / Internship							3	36	84	Project	Report	70/100
M7.2	Final Assignment (thesis, seminar, and comprehensive exam)							6	72	168	Thesis	Report	100/100
TOTAL		21	21	24	24	24	21	9	1764	4116			

The optional courses in this overview refer to the courses of the respective concentrations.

For the **Resource Economics** concentration, the following courses must be taken:

- Agribusiness,
- Agricultural Economics II,
- Entrepreneurship,
- Demographic Economics,
- Project Evaluation,
- Industrial Economics II,
- Property Economics.

For the **Regional Economics** concentration, the following courses must be taken:

- Demographic Economics
- Geographic Economics,
- Project Evaluation,
- Regional Economics,
- Development Planning II,
- Optimisation Analysis,
- Managerial Economics.

For the **Public Economics** concentration, the following courses must be taken:

- Cooperative Economics,
- Project Evaluation,
- Demographic Economics,
- Optimisation Analysis,
- Managerial Economics,
- Development Planning II,
- Institutional Economics.

For the **Monetary Economics** concentration, the following courses must be taken:

- Islamic Economic Systems,
- Cooperative Economics,
- Game Theory,
- Bank and Financial Institutions,
- Optimisation Analysis,
- Managerial Economics,
- Central Banking,
- Digital Economics.

The following table shows the main prospective areas of work and the corresponding competences and the respective courses of the curriculum that enable students to achieve these competencies:

Job Profile	Competencies/Skills	Course Examples
Economist	• Able to apply concepts and theories of economics, • Able to comprehend the existing economic phenomena, and	• Macroeconomics, • Microeconomics, • Monetary Economics, • Development Economics, • Public Economics,

	• Able to develop economic theories by conducting research to solve a problem	• Indonesian Economy, • International Economics, • Economic Systems, • Development Planning, • Regional Economics, • Demographic Economics, • Mathematics, Econometrics, • Statistics, • Research Methodology
Analyst	• Able to analyse fundamental economic conditions, for example, interest rates, national income, economic growth, monetary and fiscal policies, and investments	• Macroeconomics, • Monetary Economics, • Bank and Financial Institutions, • Central Banking, • Public Economics, • Project Evaluation, • Development Planning, • Development Economics
Practitioner	• Able to understand the basic concept of macroeconomics and microeconomics and their applications, • Able to understand existing economic phenomena, • Able to plan and organise a project, and • Able to master communication and information technology.	• Microeconomics, • Macroeconomics, • Monetary Economics, • Development Economics, • Industrial Economics, • Human Resource Economics, • Natural Resource and Environmental Economics, • Optimisation Analysis, • Project Evaluation, • Development Planning, • Central Banking, • Public Economics, • Introduction to Computer Applications, • Digital Economics, • Property Economics
Entrepreneur	• Able to make and organise a business plan, • Able to create technical and economic efficiency in a business, • Able to estimate optimisation in production, cost, and profit, • Able to determine market share and create competition, and • Able to master communication and information technology.	• Microeconomics, • Macroeconomics, • Entrepreneurship, • Introduction to Business, • Industrial Economics, • Agribusiness, • Managerial Economics, • Optimisation Analysis, • Project Evaluation, • Digital Economics,

		• Property Economics, • Game Theory, • Introduction to Computer Applications
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The BEP also comprises a Student Community Service. Based on Rector Regulation No 9 of 2018, this programme is one of the requirements to graduate. In addition, it offers interdisciplinary courses, such as Introduction to Sociology, Introduction to Business Law, Introduction to Accounting, and Introduction to Management. In addition, the MBKM enables students to take courses in other study programmes, other faculties, other universities, and even overseas as is stipulated in the Rector Regulation No. 22 of 2020.

The formulation and development of the curriculum of the study programme refers to the Indonesian National Qualification Framework and the National Higher Education Standards to face challenges in the industrial era 4.0. The BEP prepares students to have HOTS (High Order Thinking Skills), so the students will act carefully when solving problems, have excellent capabilities in making arguments based on critical reasoning, and be able to make decisions quickly and measurably. The curriculum is expected to shape the students' ability to think and act logically based on knowledge and research results.

Management - Bachelor of Management (BMP)

The BMP curriculum is comprised of courses in four main categories: National Compulsory Courses, University Compulsory Courses, BMP Compulsory Courses, and Elective Courses.

The programme offers four concentrations, namely 1) Marketing Management, 2) Financial Management, 3) Human Resources Management, and 4) Technology and Operations Management.

The curriculum for the BMP is as follows:

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester							Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	Hours in Class	Hours Self-Study			
M1	1st Semester	21							252	588			
M1.1	State Ideology	2							24	56	LC	Exam Paper (90 Min)	50/100
M1.2	UNSOED Value	2							24	56	LC	Exam Paper (90 Min)	60/100
M1.3	Bahasa Indonesia	2							24	56	LC	Exam Paper (90 Min)	60/100
M1.4	Introduction to Economics	3							36	84	LC	Exam Paper (90 Min)	60/100
M1.5	Introduction to Business	3							36	84	LC	Exam Paper (90 Min)	60/100
M1.6	Introduction to Management	3							36	84	LC	Exam Paper (90 Min)	60/100
M1.7	Mathematics for Business	3							36	84	LC	Exam Paper (90 Min)	60/100
M1.8	Introduction to Accounting I	3							36	84	LC	Exam Paper (90 Min)	60/100
M2	2nd Semester		22						264	616			
M2.1	Religion		2						24	56	LC	Exam Paper (75 Min)	60/100
M2.2	Civics		2						24	56	LC	Exam Paper (90 Min)	60/100
M2.3	Statistics for Business I		3						36	84	LC	Praktikum (90 Min)	60/100
M2.4	Introduction to Accounting II		3						36	84	LC	Exam Paper (90 Min)	60/100
M2.5	Financial Management I		3						36	84	LC	Exam Paper (90 Min)	60/100
M2.6	Operations Management I		3						36	84	LC	Exam Paper (90 Min)	60/100

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester							Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	Hours in Class	Hours Self-Study			
M2.7	Marketing Management I		3						36	84	LC	Exam Paper (90 Min)	60/100
M2.8	Human Resources Management I		3						36	84	LC	Exam Paper (90 Min)	60/100
M3	3th Semester			24					288	672			
M3.1	Statistics for Business II			3					36	84	LC	Exam Paper (90 Min)	60/100
M3.2	Business English			3					36	84	LC	Exam Paper (90 Min)	60/100
M3.3	Cost Accounting			3					36	84	LC	Exam Paper (90 Min)	60/100
M3.4	Financial Management II			3					36	84	LC	Exam Paper (90 Min)	60/100
M3.5	Human Resources Management II			3					36	84	LC	Exam Paper (90 Min)	60/100
M3.6	Operations Management II			3					36	84	LC	Exam Paper (90 Min)	60/100
M3.7	Marketing Management II			3					36	84	LC	Exam Paper (90 Min)	60/100
M3.8	International Business			3					36	84	LC	Exam Paper (90 Min)	60/100
M4	4th Semester			24					288	672			
M4.1	Indonesian Economics			3					36	84	LC	Exam Paper (90 Min)	60/100
M4.2	Operation Research			3					36	84	LC	Exam Paper (90 Min)	60/100
M4.3	Management Accounting			3					36	84	LC	Exam Paper (90 Min)	60/100

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester							Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	Hours in Class	Hours Self-Study			
M4.4	Total Quality Management				3				36	84	LC	Exam Paper (90 Min)	60/100
M4.5	Budgeting				3				36	84	LC	Exam Paper (90 Min)	60/100
M4.6	Business Communications				3				36	84	LC	Exam Paper (90 Min)	60/100
M4.7	Econometrics				3				36	84	LC	Exam Paper (90 Min)	60/100
M4.8	Organizational Behaviour				3				36	84	LC	Exam Paper (90 Min)	60/100
M5	5th Semester					24			288	672			
M5.1	Management Information System					3			36	84	L/Project based	Exam Paper (60Min)	30/100
M5.2	Strategic Management					3			36	84	L/Case based	Exam Paper (75 Min)	50/100
M5.3	Research Methodology					3			36	84	LC	Exam Paper (90 Min)	60/100
M5.4	Concentration Compulsary *)					3			36	84	LC	Exam Paper (90 Min)	60/100
M5.5	Concentration Compulsary *)					3			36	84	LC	Exam Paper (90 Min)	60/100
M5.6	Concentration Elective **)					3			36	84	LC	Exam Paper (90 Min)	60/100
M5.7	Elective *)					3			36	84	LC	Exam Paper (90 Min)	60/100
M5.8	Elective *)					3			36	84	LC	Exam Paper (40 Min)	60/100

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester							Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	Hours in Class	Hours Self-Study			
M6	6th Semester						17		288	672			
M6.1	Concentration Compulsory *)						3		36	84	LC	Exam Paper (90 Min)	60/100
M6.2	Concentration Compulsory *)						3		36	84	LC	Exam Paper (90 Min)	60/100
M6.3	Concentration Elective **)						3		36	84	LC	Exam Paper (90 Min)	60/100
M6.4	Elective ***)						3		36	84	LC	Exam Paper (90 Min)	60/100
M6.5	Elective ***)						3		36	84	LC	Exam Paper (90 Min)	60/100
M6.6	Business Computer Application						2		36	84	LC	Exam Paper (90 Min)	60/100
M7								12	108	308			
M7.1	Business Law							3	36	84	LC	Exam Paper (90 Min)	60/100
M7.2	Community Service KKN							3	36	140	Project	Report	84/100
M7.3	Final Assignment (thesis, seminar, and comprehensive exam))							6	72	168	Thesis	Report	100/100
TOTAL		21	22	24	24	24	17	12	1776	4200			

For the **Financial Management** concentration, the following courses must be taken:

- International Financial Management,
- Financial Management Seminar,
- Financial Information Analysis,
- Portfolio and Investment Management,
- Risk Management and Insurance,
- Capital Market.

For the **Human Resources Management** concentration, the following courses must be taken:

- Leadership,
- Human Resources Management Seminar,
- Cross Cultural Management,
- Change Management,
- Industrial Relations,
- Business Ethics.

For the **Technology and Operations Management** concentration, the following courses must be taken:

- Supply Chain Management,
- Operation and Technology Management Seminar,
- Technology Management,
- International Operation Management,
- Service Operations Management,
- New Product Development.

For the **Marketing Management** concentration, the following courses must be taken:

- Service Marketing,
- Marketing Management Seminar,
- Marketing Research,
- Consumer Behaviour,
- International Marketing Management,
- Brand Management.

Students choose four electives (for a total of 12 credits) from the following:

- Entrepreneurship,
- Financial Institution Management,
- Business Feasibility Study,
- Islam Economic System,
- Business Forecasting,
- Managerial Economics,

- Small Business Financial Management,
- Islam Financial management,
- Central Banking.

The BMP graduates contribute to society via their contribution as management practitioners or in developing the science of management. In doing so, BMP has set objectives to prepare the students to be innovative managers who are able to optimise local resources, to produce graduates who have creativity and ensure a sustainable development, to publish the research from lecturers and students regularly, and to provide business consultation services to advance the business sector, particularly the small and medium-sized business sector.

Curriculum development and/or design in the BMP refers to the Indonesian National Qualification Framework and the National Higher Education Standards (NHES).

The following table shows the main prospective areas of work and the corresponding competences and the respective courses of the curriculum that enable students to achieve these competencies:

Job Profile	Competencies/Skills	Course Examples
Finance Managers	• Able to compile and analyse financial statements • Able to assess business risk, and • Able to make decisions in the financial sector	• Financial Management I, • Financial Management II, • Budgeting, • Risk Management, • Financial Institution Management.
Entrepreneurs	• Able to understand entrepreneurship, MSME management, business feasibility studies, and leadership	• Entrepreneurship, • MSME Financial Management, • Business Feasibility Studies, • Leadership, • Human Resources Management, • Business Communication
Marketing Manager	• Able to plan, direct, and coordinate marketing programmes, and • Able to identify customers	• Marketing Management, • Service Marketing, • International Financial Management
Human Resources Managers	• Able to understand the organisation and human resources of a company, • Able to assess employee performance, and	• Human Resources Management, • Leadership, • Industrial Relationships, • Business Law

	• Able to design organisational structure and tasks.	
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Law - Bachelor of Law (BLP)

The curriculum consists of:

- National Compulsory Courses (59 credits),
- University Compulsory Courses (15 credits),
- Faculty Compulsory Courses (67 credits), and
- Elective courses (4 credits).

The curriculum for the BLP is as follows

Module No.	Title of Module / Course Unit + Compulsory or elective	Credit Points per Semester							Workload		Method of Teaching (lecture courses, tutorials, seminars)	Form and Duration of Examinations	Weight of exam related to final grade
		1	2	3	4	5	6	7	Hours in Class	Hours Self Study			
M1	Module 1	20							1,000	500			
M1.1	Pancasila	2							100	50	L/C	Exam Papers (60 minutes)	80/100
M1.2	Religious Education	2							100	50	L/C	Exam Papers (60 minutes)	80/100
M1.3	Civic	2							100	50	L/C	Exam Papers (60 minutes)	80/100
M1.4	UNSOED's Identity	2							100	50	L/C	Exam Papers (60 minutes)	80/100
M1.5	Introduction to Law	3							150	75	L/C	Exam Papers (75 minutes)	80/100
M1.6	Introduction Indonesian Law	3							150	75	L/C	Exam Papers (75 minutes)	80/100
M1.7	General Theory of State	2							100	50	L/C	Exam Papers (60 minutes)	80/100
M1.8	Indonesian Language	2							100	50	L/C	Exam Papers (60 minutes)	80/100
M1.9	English	2							100	50	L/C	Exam Papers (60 minutes)	80/100
M2	Module 2		22						1,100	550			
M2.1	Civil Law		3						150	75	L/C	Exam Papers (75 minutes)	50/100
M2.2	Criminal Law		3						150	75	L/C	Exam Papers (75 minutes)	50/100
M2.3	Constitutional Law		3						150	75	L/C	Exam Papers (75 minutes)	50/100
M2.4	Administrative Law		3						150	75	L/C	Exam Papers (75 minutes)	50/100
M2.5	International Law		3						150	75	L/C	Exam Papers (75 minutes)	50/100
M2.6	Commercial Law		3						150	75	L/C	Exam Papers (75 minutes)	50/100
M2.7	Customary Law		2						100	50	L/C	Exam Papers (60 minutes)	50/100
M2.8	Islamic Law		2						100	50	L/C	Exam Papers (60 minutes)	50/100
M3	Module 3			23					1,150	575			
M3.1	Agrarian Law			3					150	75	L/C	Exam Papers (90 minutes)	50/100
M3.2	Contract Law			2					100	50	L/C	Exam Papers (60 minutes)	50/100
M3.3	Special Section of Criminal Law			2					100	50	L/C	Exam Papers (60 minutes)	50/100
M3.4	State Institutional Law			2					100	50	L/C	Exam Papers (60 minutes)	50/100
M3.5	Law and Political System			2					100	50	L/C	Exam Papers (60 minutes)	50/100
M3.6	Labour Law			2					100	50	L/C	Exam Papers (60 minutes)	50/100
M3.7	Law of Treaties			2					100	50	L/C	Exam Papers (60 minutes)	50/100
M3.8	Banking Law			2					100	50	L/C	Exam Papers (60 minutes)	50/100
M3.9	Transportation Law			2					100	50	L/C	Exam Papers (60 minutes)	50/100
M3.10	Family and Marriage Law			2					100	50	L/C	Exam Papers (60 minutes)	50/100
M3.11	Law and Human Right			2					100	50	L/C	Exam Papers (60 minutes)	40/100
M4	Module 4				23				1,150	700			
M4.1	Environmental Law				2				100	50	L/C	Exam Papers (60 minutes)	50/100
M4.2	Civil Law Procedure				3				150	75	L/C	Exam Papers (75 minutes)	50/100
M4.3	Criminal Law Procedure				3				150	75	L/C	Exam Papers (75 minutes)	60/100
M4.4	Administration Law Procedure				2				100	50	L/C	Exam Papers (60 minutes)	50/100
M4.5	Law of Guarantee				2				100	50	L/C	Exam Papers (60 minutes)	40/100
M4.6	Civil Inheritance Law				2				100	50	L/C	Exam Papers (60 minutes)	40/100
M4.7	Unlawful Act				2				100	50	L/C	Exam Papers (60 minutes)	50/100
M4.8	Press Law				2				100	50	L/C	Exam Papers (60 minutes)	50/100
M4.9	Local Governance Law				2				100	50	L/C	Exam Papers (60 minutes)	50/100
M4.10	Customary and Islamic Inheritance Law				3				150	50	L/C	Exam Papers (75 minutes)	50/100

M5	Module 5					22			1,100	550			
M5.1	Criminology					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M5.2	Victimology					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M5.3	Tax Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M5.4	Civil Service Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M5.5	Method of Research and Legal Writing					2			100	50	L/C	Exam Papers (60 minutes)	40/100
M5.6	International Civil Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M5.7	Insurance Law					2			100	50	L/C	Exam Papers (60 minutes)	40/100
M5.8	Court Decision and Execution					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M5.9	Preliminary Inspection Protection Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M5.10	Law of the Sea					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M5.11	Intellectual Property Right					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6	Module 6					24			1200	600			
M6.1	Cyber Crime					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6.2	Company and Investment Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6.3	Sociology Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6.4	Legislation Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6.5	Philosophy of Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6.6	Profession Ethics Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6.7	Legal Practice of Civil Law Court					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6.8	Legal Practice of Criminal Law Court					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6.9	Legal Practice of Administrative Law Court					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6.10	Legislation Drafting Practice					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6.11	Legal Practice of Contract Drafting					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M6.12	Legal Practice of Diplomacy and International Court of Justice					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7	Module 7												
	Optional Course on Basics of Law					6			300	150			
M7.1.1	History of Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.1.2	Pancasila Legal System					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.1.3	Legal Argumentation					2			100	50	L/C	Exam Papers (60 minutes)	50/100
	Optional Courses of Civil Law					16			800	400			
M7.2.1	Special Topics on Civil Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.2.2	Comparison of Civil Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.2.3	Negotiable Instruments					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.2.4	Special Topic on Customary Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.2.5	Customary Violation Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.2.6	International Business Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.2.7	Consumer Protection Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.2.8	Telematics Law					2			100	50	L/C	Exam Papers (60 minutes)	40/100
	Optional Courses of Criminal Law					16			800	400			
M7.3.1	Child Criminal Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.3.2	Customary Criminal Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.3.3	Special Topics on Criminal Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.3.4	Criminal Politics					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.3.5	Marine and Fishery Criminal Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.3.6	Corporate Crime					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.3.7	Comparison of Criminal Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100
M7.3.8	Criminal Enforcement Law					2			100	50	L/C	Exam Papers (60 minutes)	50/100

	Optional Courses of Constitutional Law							10	500	250			
M7.4.1	Special Topics on Constitutional Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.4.2	State Policy Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.4.3	Constitutional Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.4.4	Comparison of Constitutional Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.4.5	Political Party and Election Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
	Optional Courses of Administrative Law							14	700	350			
M7.5.1	Land Procurement Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.5.2	Special Tax Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.5.3	State Financial Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.5.4	Land Use and Spatial Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.5.5	Industrial Settlement and Migrant Worker Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.5.6	Goods and Service Procurement Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.5.7	Conservation and Natural Resources Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
	Optional Courses of Procedural Law							18	900	450			
M7.6.1	Special Topics on Law of State Administrative Justice Procedure							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.6.2	Special Topics on Law of State Administrative Judiciary Procedure							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.6.3	Criminalistic							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.6.4	Laws of Military Justice Procedure							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.6.5	Law of Constitutional Court Procedure							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.6.6	Special Topics on Law of Criminal Procedure							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.6.7	Alternative Settlement of Dispute							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.6.8	Law of Religious Judiciary Procedure							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.6.9	Forensic Medic							2	100	50	L/C	Exam Papers (60 minutes)	50/100
	Optional Courses of International Law							12	600	300			
M7.7.1	International Organization Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.7.2	International Humanitarian Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.7.3	International Economic Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.7.4	Diplomatic and Consular Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.7.5	International Criminal Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.7.6	Air and Aerospace Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
	Optional Courses of Law and Community							12	600	300			
M7.8.1	Law and Study on Woman							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.8.2	Anthropology of Law							2	100	50	L/C	Exam Papers (60 minutes)	40/100
M7.8.3	Health Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.8.4	Demographic Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.8.5	Hospital Law							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M7.8.6	Special Topic on Law and Community							2	100	50	L/C	Exam Papers (60 minutes)	50/100
M8	Module 8												
M8.1.1	Community Field Service							3					
M8.2.1	Thesis							4	100	200	S		
Total		20	22	23	23	22	24	11					

All compulsory courses taught in the first semester are introductory or basic courses, while compulsory courses taught in semesters two to six are mostly advanced courses building on courses that have been studied in the previous semester. The courses in semester seven (Community Service and Thesis) are compulsory subjects that aim to measure students' theoretical and practical abilities in recognising, observing, analysing, solving, and presenting the results of the analysis of various legal issues.

In addition to compulsory courses, there are several elective courses offered in the sixth semester. According to the student's concentration, they take two courses (of two credits each) within their concentration. The BLP offers eight elective concentrations: Civil Law, Criminal Law, Constitutional Law, Administrative Law, Procedural Law, International Law, Law and Society (Law and Community), and Fundamentals of Legal Studies (Basics of Law).

A strong focus is placed on practical skills which serves the following practical objectives of the study programme:

Skill	Practical Goals	Example Courses
Expertise in drafting contracts, and national and international legal documents	Able to draft national and international submissions/treaties/contracts	• Criminal Procedure Law • Civil Procedure Law • Legislative Techniques • Contract Design Techniques • Diplomacy Practice • International Courts
Expertise in resolving disputes	Able to resolve and manage disputes outside of court	• Alternative Dispute Resolution (ADR) • Diplomatic Practice • Inheritance law • Business Contract
Expertise in compiling trial files and practices	Able to carry out litigation and non-litigation practices	• Criminal Procedure Law • Civil Procedure Law • Criminal Law Proficiency Education and Training • Civil Law Skills Education and Training • Education and Training of Administrative Court Legal Skills
Skills in making scientific works in the field of law	Able to conduct good research (logical, scientific, and systematic) and write scientific papers	• Legal Research Methods

For all programmes

Rationale for degree and programme name

The study programmes' names are set by the respective ministries in Indonesia (formerly Ministry of Research, Technology, and Higher Education, now by the Ministry of Education and Culture).

In the **Accounting** programme graduates will be awarded the degree Sarjana Akuntansi (S.Ak) (Bachelor of Accounting).

In the **Development Economics** programme graduates are awarded the degree Sarjana Ekonomi (S.E.) (Bachelor of Economics)

In the **Management** programme graduates are awarded the degree Sarjana Manajemen (S.M.) (Bachelor of Management).

In the **Law** programme graduates are awarded the degree Sarjana Hukum (S.H.) (Bachelor of Law).

Integration of theory and practice

The four study programmes integrate theory and practice with case-based and project-based learning methods (e.g., use of corporate financial statements in **BAP**, inviting practitioner lectures, offering internships, organising company visits in **BEP** and **BMP**). Then, the students join class presentations and group discussions. Every class is set up to include group work and exercises.³¹

This is further supported by the practical experience of lecturers with recognition at the regional, national, and international levels. Most of the lecturers integrate their practical experiences in their teaching materials.

The **BLP** curriculum especially emphasises practical skills related to the field of law, such as the practice of criminal court proceedings, the practice of civil court proceedings, the practice of administrative cases, the practice of drafting laws and regulations, the practice of contract planning, the practice of diplomacy and international justice, and the practice of legal research methodologies.

Interdisciplinary thinking

Interdisciplinary thinking is particularly incentivised via the free learning scheme (MBKM). Students from all four study programmes can choose from a variety of electives at UNSOED or at other institutions in Indonesia or abroad (depending on cooperation agreements). There is no limit as to the field of study during the free semester. Students may also choose to do two free semesters and additionally integrate an internship or a community service or their own research into their curriculum. The MBKM encourages personal development and the development of student's interdisciplinary and soft skills.

In addition, all undergraduate students participate in a mandatory Community Work Field Study (KKN) in their last semester in which they apply their interdisciplinary thinking. This activity enables the students to master theory and implement it in real life.

A **BAP** specific course that develops knowledge across disciplines is "System Design Analysis" in which students are trained to develop competence in analysing and designing appropriate information systems through application of the latest technology.

³¹ See chapter 3.2 and 3.3

The **BEP** curriculum offers courses that support the development of comparative thinking such as Environmental Natural Resources Economics, Agricultural Economics, Agribusiness, Spatial Economics, Population Economics, Property Economics, and Digital Economics.

Interdisciplinary skills are especially important for future managers. Hence, the **BMP** integrates interdisciplinary courses explicitly such as Civics and Strategic Management. Civics broadens students' insights on the archipelago, national security, politics, and the national defence and security strategy. In Strategic Management external and internal factors are discussed that are necessary for the formulation and implementation of strategies for companies or organisations by using problem solving that considers different fields of study. Both courses also consider environmental factors.

In the **BLP** emphasis is drawn to the practical application of methods and techniques (Contract Design Techniques, Diplomacy Practice, different law procedures, Legal Research Methods). These skills are transferrable to other disciplines like Business (e.g., forming business contracts), politics/international relations (e.g., diplomacy practice), and research methods can be applied in any discipline.

Ethical aspects

The ethical requirements of students and lecturers are regulated in:

- the UNSOED Rector Regulation No. 09 of 2013 on the Lecturer's Code of Ethics,
- the UNSOED Rector Regulation No. 11 of 2018 concerning the Academic Ethics of the Academic Community, and
- the UNSOED Rector Regulation No. 12 of 2018 concerning Ethics and Student Discipline.

Academic support staff must also follow the ethical aspects stipulated in the UNSOED Rector Regulation No. 13 of 2018 concerning the Code of Ethics for Support Personnel.

The regulations of the Rector of UNSOED serve as the main guideline for all study programmes to foster ethics and discipline for students. The courses Pancasila/State Ideology³², Civics, and UNSOED Identity are obligatory in all four study programmes and serve as the foundation of ethical values.

Topics on ethical values are also delivered in the Student's Character and Personality Development (SCPD) event held during orientation for new students. Lecturers take part in the activities as the instructor and are assisted by senior students. All new students must participate in this orientation programme and the certificate they obtain after joining the programme will become one of the documents required for graduation. An activity of particular importance is the plagiarism test (using the Turnitin application) which validates thesis originality and is a requirement of the thesis seminar.

Furthermore, courses in FEB containing ethical content include Business Ethics and Introduction to Business Law.

The Business Ethics course is mandatory for **BAP** students. Professional ethics are also discussed in other BAP courses. For example, Management Accounting equips the students with knowledge about the management accountants' code of conduct as formulated by the Indonesian Profession Association (IPA) and Institute of Management Accountants (IMA).

³² The name of the course "Pancasila" is "State Ideology" in the FEB Programmes. "Pancasila/State Ideology" is a required course for all bachelor's degree programs in Indonesia.

Other courses, such as Auditing and Research Methodology, also contain topics on professional ethics.

The ethical aspects in the **BEP** are also implemented in several courses. Introduction to Business and Entrepreneurship discusses a code of business ethics and Research Methodology includes ethical aspects of research.

The **BMP** identified ethics as a key future skill for working in a globalised world which is why ethical aspects are integrated throughout the curriculum. The programme specifically aims to produce professional graduates with good ethics, character, business experience, and research skills.

In the **BLP** one of the practical goals to be achieved during the programme is the ability to solve problems related to the ethics of the legal profession. The programme has defined five specific course that are aimed for students to achieve this objective: Alternative Dispute Resolution (ADR), Diplomatic Practice, Inheritance law, Business Contract, and Guarantee Law.

Methods and scientific practice

While taking the obligatory Research Methodology course, **BAP** students learn how to write a research proposal and compile literature from national databases (Garuda Port and National Library) and international repositories (Springer and ProQuest). Students will also learn how to process data using simple software, such as Excel, SPSS, and Eviews. Students learn how to analyse research data and report the data in class.

BEP students sharpen their academic skills through various activities which support the improvement of methodological competences and the ability to produce scientific papers. The mandatory courses to fit this purpose are: Research Methodology, Econometrics I, Econometrics II, Statistics I and II, and Mathematics for Economists I and II. These courses are designed to give students the ability to conduct research and write a thesis. Students are encouraged to participate in the research activities of the lecturers. Students can also take internships at research centres which conduct collaborative research with various stakeholders, including local government institutions, private institutions, and financial institutions. During internships, students participate in field data processing and drafting an analysis of the results of data processing.

Some courses require students to complete project work within one semester. For example, in the Project Evaluation course, students must make a project feasibility analysis. In the Entrepreneurship course, students make a business plan project. Various trainings such as that on data analysis tools, thematic discussions, review of scientific articles, and lecturer assistance in research are also useful to increase students' competence in methodology.

In Research Methodology students must write a research proposal, which is also helpful for the preparation of their thesis and, in turn, accelerates the graduation process. In addition to decreasing the amount of time needed to finish the thesis, these various activities related to methodological competence are beneficial for improving students' abilities in other scientific activities, such as participating in scientific writing competitions, and writing scientific publications.

Scientific methods and practices are embedded in **BMP** courses like Business Research Methodology and Statistics I and II. These courses provide students with analysis and international journal articles to increase their scientific skills. Students are then required to write a thesis which must meet scientific standards. After completing the thesis writing process,

students are required to publish (a summary or parts of) their thesis, which is supervised by their thesis supervisors. Students can follow trainings, such as Data Processing Training with SPSS or SEM, and are encouraged to participate in various scientific activities (seminars, conferences or scientific competitions). After the midterm, courses such as Management and the Capital Market Seminar (Financial Concentration) will require students to conduct a stock analysis project work for four months using the MNC Securities application through the Investment Gallery Lab at FEB UNSOED.

In the mandatory **BLP** course Method of Research and Legal Writing students gain competencies to write a proposal for legal research using appropriate research and writing methods. It is a prerequisite course for students before writing their thesis. The course discusses the principles of legal research and methodologies of legal research, steps and methods of legal writing, normative legal research methods and empirical legal research methods.

Examination and final thesis

The activities and learning progress of UNSOED students involve periodic assessments which include exams, assignments, and other formats such as quizzes, small tests, midterm exams, final exams, and practice exams. Students get feedback on their exams and their learning process through the Learning Management System (LMS) Eldiru.

Most courses combine diverse examinations like a written test, a presentation and a paper. Some comprise a written test in combination with a project. Written tests usually combine many types of questions, such as multiple choice, essay and case studies. The internship includes an oral test and an internship report.

Furthermore, midterm and final semester exams are used as learning evaluation and monitoring. Lecturers compose the questions for both exams based on the materials that have been taught in that semester. The exam questions are mainly in the form of essays because this question type (1) shapes reasoning skills, concepts of systematic thinking, and critical thinking to achieve learning outcomes, and (2) evaluates students' understanding of theoretical concepts and students' ability to implement these theories to solve various problems.

The examiners also test students' ability to reflect on scientific problems. The final exams aims to teach students how to conduct research which provides solutions to existing problems and compose and write a scientific paper based on their field of study. This serves as preparation for writing their thesis.

The components for both proposal and thesis seminar cover proposal/thesis draft, the presentation for delivering the proposal/thesis, the level of mastery when answering questions, and the attitude which the students show when responding to suggestions/recommendations from the board of examiners. The tests to assess thesis quality consist of two main steps. First, the proposal seminar which is worth two credits, and second, the thesis seminar worth three credits (oral test).

The thesis aims to shape students' knowledge on data gathering, data analysis, and quantitative and qualitative problem-solving. Students will begin writing their thesis after passing the Research Methodology course.

Students must publish their theses in the form of scientific articles in the UNSOED repository³³ as a graduation requirement. It is also possible for students to publish their theses in reputable

³³ See <https://repository.unsoed.ac.id>, last accessed on July 10th, 2023

journals after passing the review process and getting the approval from thesis supervisors and editors of the scientific journal in which the students want to publish their theses.

According to the University several student theses have been successfully published in the proceedings of national seminars, international seminars, and in nationally accredited journals and international journals.³⁴

Appraisal:

All four study programmes are well-structured and designed with reference to the Indonesian National Qualification Framework. They are nationally competitive and have potential to be so on an international level.

The curriculum of the **Bachelor of Accounting** programme (BAP) consists of basic compulsory courses and elective courses. It is thoroughly convincing when considering both the fundamental and national aspects of accounting. Furthermore, the programme covers general educational aspects as well as fundamental topics of business administration.

The **Bachelor of Development Economics** programme (BEP) aims at incorporating environmental aspects and does so with subjects like “Natural Resource and Environmental Economics”. The specialisations “Resource Economics” and “Regional Economics” are two adequate and competitive choices in the fields of development economics. The panel encourages the Faculty of Economics to deepen the collaboration with the Faculty of Agriculture in order to jointly teach courses in these specialisations. The University is also encouraged to collaborate with the Ministry of Environment and Forestry and the Ministry of National Development Planning. This would benefit lecturers/researchers and students.

The **Bachelor of Management** programme (BMP) includes classical functional management topics such as Marketing, HR, Financial Management, Operations Management, Accounting, Management Accounting, each comprising a basic course and a more advanced course as a sequel. Moreover, often a third International course (International Finance, International Marketing) is added.

In general, the courses in the **Bachelor of Law** programme (BLP) are covering the important theoretical and doctrinal basis of the various areas of law on the books, but a specific emphasis is also always put on the practical aspects of law in action.

Degrees and programme names of the **BAP**, **BEP**, and **BLP** are in general well justified. For the **BEP**, regarding the title of the program, “Development Economics”, the panel **recommends** addressing topics such as poverty and inequality in more detail. Moreover, the connection between the title “Development Economics” to two of the specialisations (“Public Economics” and “Monetary Economics”) is not clear to the panel. The panel **recommends** elaborating on this connection in more detail in the descriptions of the respective specialisations and by integrating more contents related to development economics.

For the **BMP** sustainability aspects cannot be disregarded, especially in the field of management. Hence, from the panel’s point of view, the mentioning of it on page 5 only in the self-evaluation report, goes not far enough to fit the degree and programme name. The University is missing a crucial aspect that makes the programme less competitive on the international stage. Therefore, the panel recommends the following condition:

³⁴ See pp. 55, 63 for BEP and BMP

Condition: The University integrates a course on Sustainability Management in the curriculum and incorporates aspects of sustainability explicitly in other courses of the curriculum.

For the courses on Development Economics in the **BEP** the panel **recommends** integrating also heterodox theories of growth and development in the curriculum to offer students a broader picture of the often wicked problems.

Moreover, for the **BEP** the panel **recommends** placing more importance on digital economics, which is currently only an optional course in the 6th semester. It should be obligatory for students in the digital age.

Furthermore, for the **BEP** the panel encourages the University to add recent textbooks with a didactically more innovative approach, with a focus on evidence-based approaches to economics (e.g., Acemoglu et al. 2021: Economics).

All four study programmes integrate teaching methods like case studies, field trips, real financial statements, and internships to connect theory and practice and give students many opportunities to apply learnings in the real world. The panel underlines for the **BEP** contextual and interdisciplinary courses like “History of Economic Thought”, “Sociology” and “Game Theory” and finds them to be well thought out. The panel was especially impressed with the **BLP** and thinks it **exceeds** the standard requirements in that it systematically links theory and practice throughout the curriculum (e.g., optional mood courses, compulsory legal practice modules). For the **BMP** the panel **recommends** giving more attention to essential interdisciplinary topics like the societal transformation in the modern world and digitalisation – which are both also connected to issues of sustainability. This also fits well with UNSOED’s focus on rural development and the University’s international focus. UNSOED could be a forerunner in the region by emphasising sustainability – making the programme more attractive for international students.

The identification and reflection of ethical aspects are strongly promoted in **all four study programmes**. Graduates are expected to have developed a good character, act responsibly and have morals that comply with Pancasila. The University’s obligatory course “UNSOED Identity” forms students’ basic understanding of ethical and religious values. These values are further reinforced throughout each course.

Methods and scientific practice forms part of **all study programmes**. The completion of the Research and Methodology course is one of the formal requirements before students start with their final thesis. However, the **BMP** focuses on quantitative research methods (e.g., a course in econometrics, more typical for a Bachelor of Economics programme). Equally important in management research are qualitative and mixed methods (e.g., content analysis, case study research). The panel strongly **recommends** adding qualitative and mixed methods to the **BMP** curriculum and as well as a course on Academic Writing including correct citation according to APA.

In **all four study programmes**, assessments include a variety of formats (written tests, quizzes, essays, presentations, projects). Examinations are carried out throughout the semester (each lecture/seminar ends with a quiz or group exercise, there are midterm and final exams). They suit the required qualification level and ascertain a variety of learning outcomes. In the **BEP** the panel **recommends** integrating all three levels of understanding (according to Bloom’s taxonomy) throughout examinations.

Rules and procedures for exams and the final thesis project are clearly communicated to the students. Room for improvement concerns the qualitative feedback students get on their exams, tests and the final thesis. Although according to the University feedback is given extensively during student supervision during the final thesis, additional written feedback that specifically points to areas of improvement by underlining relevant text passages or giving page numbers, will help students long-term. For all programmes, the panel **recommends** giving more qualitative written feedback to students in general for all forms of exams including the final thesis.

Citation standards are taught, and guidelines are defined by the University. However, students do not implement these guidelines coherently. By providing more qualitative feedback to students, the citations should be given special attention to.

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

3.2 Structure

	BAP	BEP	BMP	BLP
Projected study time	8 semesters	8 semesters	8 semesters	8 Semesters
Number of credits (national credits and ECTS credits)	240 ECTS 150 national credits	230.4 ECTS 144 national credits	230.4 ECTS 144 national credits	232 ECTS 145 national credits
Workload per credit	1 national credit = (50 minutes face-to-face, 60 minutes of structured assignments and 60 minutes of independent activities) x 14 weeks = 170 minutes x 14 weeks = 2.380 minutes = 39.7 hours, or 40 hours			
Number of modules/courses	52 modules	48 modules	61 modules	65 modules
Time required for processing the final	6 months	6 months	6 months	6 months

thesis/project and awarded credits	6 national credits	6 national credits	6 national credits	4 national credits
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Study and Exam Regulations

UNSOED has established regulations concerning the study programmes in the statute of the University. Academic Guidelines regulate the academic structure, admission procedures, academic services, implementation of the learning process, and assessment of learning.

Moreover, UNSOED has official guidance on the Independent Learning Independent Campus (MBKM) programme stipulated in Rector Regulation No. 29 of 2020.

At graduation or the graduation ceremony, the programme's graduates receive a diploma, academic transcript, and diploma supplement that explains student achievements at both national and international levels, including internship activities and soft skills.

Grading components of each course in FEB UNSOED contain the assessment for student learning outcomes which includes the Midterm Exam, Final Semester Exam, structured assignments, practice exam (for practice-based courses), or other components at the lecturer's discretion.

The uploading and submission of grades must be completed no later than two weeks after the final examination. If the lecturers have not uploaded and submitted the final grade by then, the grades will be given based on the existing grading components.

The criteria, rules, and procedures of the completion of the thesis and the publication of the thesis are elaborated in the Guidelines for Completion of the Final Project (Dean of Faculty of Economics and Business Decree No. 1095/UN23.7/PK.03.98/2020) and in the FEB Academic Guidelines.

These two guidelines also regulate thesis supervisors, students taking thesis, the board of thesis examiners, and the series of exams, such as thesis proposal seminars, thesis seminars, and comprehensive exams. The guidelines also contain Standard Operating Procedures (SOP) for proposal seminars, thesis exams, and comprehensive exams.

Student Workload

Semester Credit Unit (SCU) refers to a national credit point system. In accordance with the provisions in the academic regulations of FEB UNSOED, one credit equals 14 weeks of 170 minutes (50 minutes face-to-face, 60 minutes of structured assignments and 60 minutes of independent activities). One credit (170 minutes) x 14 weeks = 2,380 minutes (39.7 hours) or equal to 40 hours in total.

One ECTS credit equals 25 hours, meaning that one credit is equivalent to 1.6 ECTS credits. Grading is the responsibility of the Programme Coordinator. All assessments are processed using the Criterion Referenced Score and converted into seven grade letters, as follows A (80.00), AB (75.00 - 79.99), B (70.00 - 74.99), SM (65.00 - 69.99), C (60.00 - 64.99), CD (56.00 - 59.99), D (46.00 - 55.99), E (<46.00). The conversion of ECTS and Grades in FEB UNSOED is described in the following table:

Grade	Student	Definition	Grade at UNSOED
A	Outstanding	Outstanding	A
B	Very Good	Above average standard with minor errors	AB/B
C	Good	Generally sound work with some errors	BC/C
D	Satisfactory	Fair, but with significant short comings	CD
E	Sufficient	Performance meets minimum criteria	D
FX	Fail	Extra work required before credit can be awarded	E
F	Fail	Considerable further work is required, involves reattendance of classes	E

Table 1: Grading System at UNSOED

FEB UNSOED provides students with academic advisors who guide students to complete their studies. An academic advisor is assigned to a group of students to assist the study programme in monitoring and evaluating student learning progress every semester. The advisor also assists students through consultations regarding the concentration, activities, or courses that students take in each semester to complete their studies.

The number of courses that students take each semester is being monitored and student's workload is evaluated (e.g., module evaluation form). The number of course credits each student takes is based on their GPA in the previous semester. The academic advisor will keep records of the student's achievements in the last semester and how many courses the student plans to take in the following semester.

The academic system assesses overall student workload. Each semester, students can take a maximum credit load of 24 credits (depending on their GPA)³⁵. The workload is reviewed periodically by students, lecturers, programme management, and faculties. The last curriculum evaluation shows that the workload of each course is adequate.³⁶

Academic counselling is carried out at least twice a year in each semester, especially when new courses are being taken. In addition, to monitor the time needed for students to graduate, the **BLP** also evaluates students who are prone to drop out in semester III and semester VII.

Equality of opportunity

Universities have policies to ensure equality and the application of the principle of equality in educational services, one of which is the admission of new students. The general policy on the admission of students at UNSOED is based on the principles of equality (ethnic, religious, racial, class, gender, social status, and political view). According to the University all students have equal rights to getting education, accessing student services, taking exams with an objective assessment process, taking part in various programmes, and obtaining academic awards and scholarships. Furthermore, UNSOED also provides facilities and support for

³⁵ See Chapter VII Student Study Card (KSM), Article 7 in Rector's Regulation on the implementation of Undergraduate Programme Education

³⁶ See p. 129 self-evaluation report

students with disabilities.³⁷ Rector Regulation No. 3 of 2022 describes the support the University provides for students.

UNSOED has also established the Service Unit for Students with Disabilities to support the provision of education. This unit's main objectives are to improve the competence of lectures and educational staff in the University in dealing with students with disabilities, to coordinate with each unit to fulfil the special needs of students with disabilities, to provide assistance to students when they experience difficulties in the examination process, to monitor and evaluate the implementation of accommodation, to provide counselling services to students with disabilities, to perform early detection for prospective students with disabilities, to refer prospective students who have been diagnosed with disability to a physician, psychologist, or psychiatrist, to disseminate the awareness about disabilities to all educators, support staff, and students, and provide inclusive education systems. A regulation concerning the inclusion of disabled students, including longer examination hours and providing for the appropriate infrastructure, is formulated. UNSOED has utmost concern for students of low economic backgrounds and allocates scholarships for students who belong to underprivileged families, such as the High Achieving Students Scholarship, Transmigration Scholarship, and other academic scholarships. The University also built a student dormitory for underprivileged students.

UNSOED also offers the *Bidik Misi* scholarship programme, which has now changed its name to the Indonesia Smart College Card. This can be readily accessed by students who are economically disadvantaged. Further information regarding the terms and conditions of this scholarship can be obtained via internet.³⁸ In addition to the Bidik Misi scholarship, the Jenderal Soedirman Scholarship, which is intended for international students, is also readily available for all international students studying at UNSOED regardless of gender, race, nationality, or other identifiers.

Furthermore, a tuition reduction policy is issued by the University to aid students in concluding a single semester of study. This opportunity is available under two conditions: (1) during the COVID-19 pandemic and (2) in their final semester (upon completion of their final project). Students who petition for tuition reduction must meet certain requirements, including not having received a fellowship and being enrolled in a bachelor's or diploma programme. In February this year 510 bachelor's and diploma students received a tuition reduction for this semester (HEI's statement).

Appraisal:

The programmes are structured in courses, and they assign credits per course based on student's workload. This is verified by the course evaluations. Each semester the student's academic advisor and the student agree on the study plan for the following semester based on the student's GPA. Hence, the workload is distributed according to a student's individual performance in the previous semester.

Practical components (practicum, internships, company visits) are integrated and credits can be acquired.

³⁷ See p. 76 f. self-evaluation report

³⁸ <https://www.pendaftarantpmb.web.id/2020/04/daftar-kip-kuliah.html> (in Indonesian), last access May 18, 2023

The semester lesson plans provide detailed information including intended learning outcomes and the information defined in the ECTS Users' Guide. However, the panel further encourages the University to continue working on their course descriptions, e.g., regarding literature:

- In the **Accounting** programme, more than one scientific source should be specified in the course Financial Statement Analysis (elective).
- In the **Development Economics** programme, last errors in referenced literature should be revised (e.g., first and last names of authors are missing or spelled incorrectly: Samuelson, P. and Nordhaus, W.), *William A. McEachern, W.A.* correct is: McEachern, W.A.
- Generally, the literature in the course descriptions should be quoted consistently according to international citation standards (APA for BAP, BEP, and BMP).
- In the **Law** programme, to encourage students to read good textbooks, it might be useful to differentiate between obligatory literature and further literature. A list of more than three large textbooks (for example "Criminal Law has twelve required/recommended readings, or "International Humanitarian law" with 41 required/recommended readings) can be quite discouraging for students.

There are legally binding study and exam regulations that take into account national requirements. However, the Faculty of Economics and Business (for BAP, BEP, BMP) defines the length of the final thesis with a range of 90 to 120 pages.³⁹ While the Faculty of Law sets a minimum of 60 pages without limiting the scope above that. The difference in the scope in the final projects makes it difficult to compare them qualitatively. The panel **recommends** decreasing this range of the scope of the final projects (the difference between the maximum and minimum page number should not be more than ten to 15 pages) to ensure the comparability of student's final work.

The recognition of degrees and periods of study at other HEIs is regulated in accordance with the Lisbon Recognition Convention. Via the national MBKM scheme students are required to integrate one free learning semester in which they have several opportunities for studying or working abroad or doing research or community services. They can opt to integrate a second semester for free learning.

The Diploma Supplements for all study programmes are still missing a relative grade or grade distribution table according to the European ECTS User's Guidelines.⁴⁰ Furthermore, the **Development Economics** programme in the Diploma Supplement is called "Economics Development". The University should align the name of the programme in all their documents.

Moreover, for the **Law** programme, the Diploma Supplements are still missing the following information:

- the language of instruction needs to include English (e.g., "International Economic Law" taught in Indonesian and in English) (2.5)
- access requirements need to include the English levels required (3.3),
- the study format (full-time) under 4.1,
- programme details (transcript of records including semesters abroad and internships) (4.3)

³⁹ See thesis guideline page 11, 1.3 standard of final project, point (i)

⁴⁰ See https://www.ehea.info/media/ehea.info/file/ECTS_Guide/77/4/ects-guide_en_595774.pdf, last access on July 13, 2023

- information on the Indonesian education system under point 8.

The panel recommends the following condition:

Condition: The University adjusts the Diploma Supplements according to the guidelines in the ECTS User's Guide 2015.

The feasibility of the study programmes' workload is systematically evaluated (via evaluation forms, via the academic system, and in consultation with study advisors). The workload calculation follows a national regulation. Academic student counselling is implemented to calculate the workload for the next semester based on student's GPA in the previous semester. The workload is plausibly distributed throughout the semester including exercises and quizzes after each lecture or seminar and mid-term and final examinations to keep students on track with their study material.

Via a Rector's regulation, the rights of disabled students in general (as human beings) are transparent, and the University adheres to the support of students with special needs. There is a Service Unit for Students with Disabilities training lecturers to provide adequate support for disabled students.

International students can seek out the International Relations Office for assistance related to their specific needs. A tuition reduction policy was implemented during Covid-19 and is still in place for students who experience financial difficulties during their final semester.

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

3.3 Didactical concept

The learning method is designed to support the achievement of the Learning Outcome (LO) of each programme. Each study programme develops and implements lesson plans, learning methods, learning instruments, and learning evaluations. The University also encourages each programme to combine learning methods based on student centred learning (case-based and project-based learning). Student-centred learning requires active participation of students during the learning process, such as discussions, simulations, practices, and demonstrations. Furthermore, in problem-based learning students can apply their competencies, abilities, and knowledge for practical purposes, such as the preparation of management case studies and internships in various institutions.

These are essential methods used to encourage students to improve their critical thinking, creativity, and active participation. As a result, students are more active and more aware of social and economic realities in the society around them. Learning methods allocate a bigger portion to the students' understanding and active participation.

The University provides a learning management system, the "eLearning of Jenderal Soedirman University" (eLDirU).⁴¹ Course materials can be accessed via the website or mobile phone. Lecturers can share files, videos, discussion forums, quizzes, attendance lists, and grades. To ensure reliability of eLDirU, lecturers and students are given a brief training on how to use the features available on eLDirU.

Learning via eLDirU is carried out synchronously and asynchronously. Blended-learning methods are integrated via the LMS (eLDirU, Google Classroom).

All lecturers develop Semester Lesson Plans (course descriptions) which include important information, such as the name of the course, time allocation, lecturer information, LOs for the study programme and courses, hard skill and soft skill competencies, assessment description, schedule, and relevant academic policies. The lesson plans also contain the lecturer's methods in giving feedback on student assignments, and assessment details consisting of participation, quizzes, structured assignments and exam results. This Semester Learning Plan is used by the teaching team.

Each lecturer provides guidance on necessary literature for the courses and where to find it. Literature recommendations also contain practical examples and case studies. Teaching materials can be accessed through the University LMS - eLDirU or the lecturer provides a download link for students.

Accounting - Bachelor of Accounting (BAP)

The BAP regularly invites national and international guest lecturers who have special expertise both in terms of professional practice and from the theoretical side of the relevant scientific field so that students not only understand theories but also understand realities in the world of practice and gain insight in real work life.

The provision of special lectures at the BAP is carried out at least four times in one semester. The guest lecturers are coming from various professions in the fields of taxation, public accountancy, management accountancy, cooperative management, and micro, small and medium business entrepreneurs.

The programme also supports lectures from senior students to junior students. Senior students have a significant contribution to the learning process as teaching assistants for various practical courses at the Accounting Laboratory and Computer Laboratory, for example in the computer-Based Audit Processes, Computer-Based Financial Accounting, and Introduction to Computer Applications Courses.

Development Economics - Bachelor of Economics (BEP)

In order to develop students' critical and effective thinking skills and hard and soft skills, lecturers are required to apply at least two learning methods in each course they teach. Students are required to actively participate in class.

Guest lectures are conducted by inviting national and international experts and practitioners, such as visiting professors from the University of Cincinnati, visiting lecturers from the

⁴¹ <https://eldiru.unsoed.ac.id>, last access May 18, 2023

University of Gezira, Sudan, practitioners from the United Nations Convention to Combat Desertification (UNCCD), researchers from the University of Bonn, practitioners from government agencies both national and regional, and entrepreneurial practitioners. Guest lectures are carried out at least twice a semester. Guest lectures aim to enrich students' insight as well as bridge the theoretical and practical aspects. Guest lecture activities are held in the form of seminars, public lectures, symposia, and guest lecture sessions in class. The target of the guest lecture activities is to increase students' insight and soft skills, open career opportunities for students after graduation, expand networks, and improve public speaking skills.

The guest lecture activities also aim to broaden networking in the implementation of internship activities for students which could then become places or locations to conduct final project research, as well as to broaden students' horizons in the context of business and government practices.

Learning tutor activities are carried out in several forms. Firstly, there is tutoring by master's students for undergraduate students, especially in the process of thesis writing, econometric models, and statistical calculations (for courses such as Statistics, Econometrics, Computer Practicum). Learning tutor activities by senior students for junior students significantly contributes to the student learning process, both to help achieve understanding in completing lecture assignments and facing semester exams.

Secondly, there is assistance programmes from the Student Association of the Department of Economics and Development Studies in the form of: circle lessons, economic discussions, and various other academic support programmes.

FEB also has an Integrated Laboratory that accommodates interest in development activities. For example, the Export Import Laboratory routinely carries out various specialisation activities involving final year students and their juniors, while the BEP Development Laboratory facilitates statistical analysis tools training activities for students who are about to start writing their thesis.

Management - Bachelor of Management (BMP)

Every month the BMP regularly invites guest lecturers from strategic level officials of ministries, state-owned enterprises, multinational companies, to digital business practitioners. Guest lecturers come from various companies, such as PT. Pertamina Patra Niaga, Semen Indonesia, Bank BNI, Bank Indonesia, Financial Services Authority, MNC Sekuritas, Bank Mandiri, Bank Mega, Bank Syariah Indonesia, Bank CIMB Niaga Syariah, and Mark Plus. Guest lectures are also carried out if the guest has the ability to motivate and inspire students related to the scientific field.

The BMP involves students as tutors to improve students' abilities. Several students are involved in a laboratory practicum at BMP, including computer laboratory, investment gallery, multimedia and creative content laboratory, as well as data management laboratory and banking laboratory.

Law - Bachelor of Law (BLP)

Most of the courses of the first semester employ conventional lectures. Lectures aim for students gaining a comprehensive understanding of theory from the lecturer, so that later they will be able to apply their knowledge in advanced courses in the following semester.

From the second semester onwards, lecturers, in general, apply a student-centred learning (SCL) method (discussion and case studies). In advanced courses and legal practice (Criminal

Procedure Law, Civil Procedure Law, Administrative Courts, Diplomacy Practices, Legislative Design Practices, Contract Making Practices), learning is facilitated via case studies and analysis of court decisions (case-based learning), and role play (project-based learning).

Course materials are provided by the lecturers, usually in the form of detailed power point slides along with references to textbooks and articles. These materials can be accessed by students online through the library and eLDirU Learning Management System (LMS). Materials are provided in Indonesian and English and they can also be printed out. The content of the material is updated regularly so that it is oriented to the findings of lecturers' research and the development of studies in the field of law as well as supportive of the learning outcomes of subjects.

The BLP organises regular guest lectures with speakers from the academic sector and practitioners from within and outside the country to partake in general lecture activities. Guest lecturers in the past included “Human Rights” by Universiti Kebangsaan Malaysia, “International Treaty Practice” by the Ministry of Foreign Affairs, and “Existence of the Constitutional Court in the Administration System of the Republic of Indonesia” by the Chief Justice of the Constitutional Court.

To support the legal practice learning process, lecturers ask students to become tutors. Tutorials are classes guided by a tutor (generally sixth semester students) for a student or a small group of students (generally fifth semester students). Tutors are tasked with guiding groups of students in role play trials in the Legal Proficiency Practice Course (fields: Criminal, Civil, and Administrative Courts). In addition, tutors are also involved in providing assistance in making files and training in moot courts in the Criminal Law Proficiency Practice Course.

Appraisal:

The didactical concepts of the study programmes involve diverse learning methods and require student's active participation.⁴² The methods applied are plausible and very student-centred. They integrate an appropriate amount of practical examples, cases, or exercises (e.g., various laboratories at FEB, moot court in law studies). These methods support the development of student's hard and soft skills as specified in the respective learning outcomes of each course.

Via a guest access to the learning platform the panel got a good impression of the provided learning materials of each study programme. Besides the comments and recommendations in the previous chapter about the literature sources, the materials are user-friendly and accessible on- or offline.

Guest lecturers from the academic and professional fields are regularly invited and contribute to the students' qualification.

Moreover, master's students provide further assistance as tutors in the study programmes. However, the tutoring system is not institutionalised via a formal process of selection and scheduling. Tutors are usually invited by lecturers to provide further assistance (for example in the Accounting and Law programme), because lecturers realised that in class teaching and practice is sometimes insufficient for undergraduate students to gain the necessary skills. The panel **recommends** formalising tutoring especially for the **Accounting programme**.

⁴² See also chapter 3.2 about the structure of each lecture/seminar

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

3.4 International outlook

International contents and intercultural aspects

Aspects of international and intercultural contents are carried out with a particular emphasis on the international class programme. The international classes are taught in English, and use international case studies with a global perspective, English references, and lecture slides. International class programme students come from China, Papua New Guinea, Malaysia, and Japan (University of North Malaysia, Takamatsu University, and Hebei University). Intercultural skills are developed when students discuss in class, do assignments, and conduct research.

Students in the international class have to acquire internationalisation points as a graduation requirement.⁴³ Activities to gain internationalisation points include:

- Double Degrees: Students study at UNSOED for two years and at a partner university abroad for two years. After four years, students will get a Double degree certificate, namely a Bachelor of Development Economics (BE) from UNSOED and a Bachelor degree from the partner university abroad,
- Student Exchange: Students study at partner universities abroad for one or two semesters, and credits can be transferred (recognition/conversion),
- International internships: Students can participate in an internship programme abroad for one to three months,
- International Academic Exposure: Students can participate in academic activities, including classroom lectures, for three to seven days at partner universities abroad,
- Students can participate in student activities abroad, such as international competitions or cultural exhibitions,
- International Seminars: Students can participate in international seminars or conferences abroad, either as participants or presenters,
- Visits to foreign companies operating overseas, and/or assisting foreign students/lecturers/guests.

International content is integrated into the **Accounting** programme curriculum through several courses, such as:

- Financial Accounting,
- Management Accounting, and

⁴³ Decree of the Dean of the Faculty of Economics and Business Number: 443/UN23.03/PP.03/2018

- Auditing.

Comparative studies of accounting and auditing practices between countries, through case solving or through research, are points of discussion in class. Other courses that discuss various aspects of business from a global perspective as well as strategies for engaging in global business are:

- Introduction to Management,
- Introduction to Business,
- International Business, and
- Business Communication.

In **BAP**, intercultural aspects are integrated into the graduate learning outcomes, which form the expected graduate profile. Intercultural competencies and skills are formulated in the 5th attitude learning outcome (S5) which states that graduates must have an attitude of respect for cultural diversity, and the 6th general skill (KU6), which is the ability to maintain and develop networks outside the institution. In addition, intercultural aspects are also promoted by the BAP through several activities, such as gatherings with foreign students from all faculties to carry out joint activities such as cooking food from various countries, sharing sessions about cultures from several countries, and meeting with Indonesian figures/cultural practitioners.

Learning activities with international content and intercultural aspects in the **Development Economics** programme are found in various courses, such as:

- International Economics I and II,
- Development Economics II,
- Macroeconomics II, and
- Introduction to Business.

The course “Introduction to Business” discusses how cultural diversity and interdependency significantly affect the pattern and variety of businesses to be developed, especially regarding export-import which involves the culture and habits of foreigners in doing business. To gain practical experience on exports and imports, the Study Programme has also developed an Export Import Laboratory.

The **Management** programme has determined that one of its LOs is mastering the concepts and theories of Management Science to solve organisational problems systematically, logically, and innovatively in organisations at the local, national, and global level. The courses with international content/aspects of globalisation are:

- Introduction to Business,
- International Business,
- International Financial Management,
- Capital Market,
- Technology Management,
- Cross-Cultural Management, and
- International Marketing Management.

Its internationalisation is also reflected in various international academic and/or research activities, publication in Scopus indexed journals, and participation in organising international scientific events, such as the international conference held by the programme every year in October: International Sustainable Competitive Advantages (ISCA).

The **Law** programme has offered a concentration in International Law since 1998 and integrates various courses that have international aspects, such as:

- International Law,
- International Humanitarian Law,
- Air and Space Law,
- Law of the Sea,
- Law of Treaties,
- Diplomatic and Consular Law,
- Alternative Disputes Resolution,
- International Civil Law,
- International Organisation Law, and
- International Economic Law.

The various course content related to international law and the existence of international classes are designed to prepare students to work in international environments. Students become accustomed to communicating in English.

Internationality of student body

Efforts to attract foreign students are carried out at UNSOED through the Indonesian Embassy, various promotions by the International Relations Office, and visits from the international class programme to several overseas universities to establish cooperations and provide scholarships.

Foreign students at FEB UNSOED come from Malaysia, China, Japan, Taiwan, Thailand, and Papua New Guinea. There were six and four foreign students in the 2019/2020 Odd and Even Semester respectively. The faculty reported 35 outbound and twelve inbound students in 2019. Outbound students included:

Teikyo University, Jepang	Double Degree	2019
Teikyo University, Jepang	Double Degree	
Takamatsu University, Jepang	Double Degree	
Takamatsu University, Jepang	Double Degree	
Takamatsu University, Jepang	Double Degree	
Maharakham University	Student Exchange	
Maharakham University	Student Exchange	
Maharakham University	Student Exchange	
Pukyong National University	Student Exchange	
Pukyong National University	Student Exchange	
Pukyong National University	Student Exchange	
Pukyong National University	Student Exchange	
Pukyong National University	Student Exchange	
Universiti Utara Malaysia	Student Exchange	
Universiti Utara Malaysia	Student Exchange	
Universiti Utara Malaysia	Student Exchange	
Natinal Yunlin University of	Summer Camp	
Natinal Yunlin University of	Summer Camp	
Natinal Yunlin University of	Summer Camp	

Teikyo University, Jepang	Double Degree	2020
Teikyo University, Jepang	Double Degree	
Takamatsu University, Jepang	Double Degree	
Yunlin University of Science and	Credit Earning	
Yunlin University of Science and	Credit Earning	
Yunlin University of Science and	Credit Earning	2021
Teikyo University, Jepang	Double Degree	
Teikyo University, Jepang	Double Degree	
Yunlin University of Science and	Credit Earning	
Yunlin University of Science and	Credit Earning	
Yunlin University of Science and	Credit Earning	
Teikyo University, Jepang	Double Degree	2022
Teikyo University, Jepang	Double Degree	
Teikyo University, Jepang	Double Degree	2023
Teikyo University, Jepang	Double Degree	

Inbound students have been as follows:

Hebei University	Manajemen Internasional	2018
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Akuntansi Internasional	
Universiti Utara Malaysia	IESP Internasional	
Universiti Utara Malaysia	IESP Internasional	
Universiti Utara Malaysia	IESP Internasional	
Universiti Utara Malaysia	IESP Internasional	
Universiti Utara Malaysia	Manajemen Internasional	2019
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Manajemen Internasional	
Universiti Utara Malaysia	Manajemen Internasional	2021
University of Gazira	Akuntansi Internasional	
University of Gazira	Manajemen Internasional	
University of Gazira	Akuntansi Internasional	
University of Gazira	Manajemen Internasional	

Every year, the **BAP** has foreign students through student exchange programmes, credit transfers, summer camps, and internships. Foreign students come from Malaysia, China, Japan, Germany, and Madagascar. To increase the number of foreign students, the University provides Jenderal Soedirman Scholarship for foreign students to be able to study at UNSOED. The BAP in collaboration with IRO conducts promotions through websites, educational expos

with overseas universities, and offers scholarships to foreign students. In 2019, it accepted six foreign students, while in 2020 and 2021 it accepted four foreign students in each year.

Prior to the COVID-19 pandemic, the **BEP** had foreign students every year through student exchange programmes, credit transfers, summer camps, and internships. Foreign students of the Study Programme came from Malaysia, Japan, the Solomon Islands, and Papua New Guinea. To increase the number of foreign students, the University provides JSS for foreign students to be able to study at UNSOED. The BEP tries to attract foreign students by offering an online learning system to several UNSOED partner universities abroad.

At the end of 2019, there were two **BEP** students participating in the double degree programme, four students participating in student exchange, and one student participating in the Summer Camp. Several graduates have continued their studies and/or work abroad.⁴⁴

Three **BMP** students have participated in student exchange programmes to Yunlin University of Science and Technology, Taiwan. The double degree programme to Takamatsu University and Teikyo University was still carried out in the midst of the COVID-19 pandemic. Two students were sent to Teikyo University per year (including the Covid-period). In the last five years, incoming students from Takamatsu University via the double degree programme were:

No	Year In	Year Out
1	Apr-15	Mar-18
2	Apr-15	Mar-18
3	Apr-16	Mar-19
4	Apr-16	Mar-19
5	Apr-16	Mar-19
6	Apr-16	Mar-19
7	Apr-16	Mar-19
8	Apr-18	Jun-21
9	Apr-18	Jun-21
10	Apr-18	Jun-20
11	Apr-18	Jun-21
12	Apr-18	Jun-21
13	Apr-18	Jun-21
14	Apr-19	May-22

The international class of BMP was initiated in 2012. The diverse cultural backgrounds of students in the international class programme provide opportunities for all students to benefit from the international atmosphere and practice their intercultural skills.

In 2022, the **BLP** accepted three international students from Yemen. The BLP will continue to offer international admissions programmes on a regular basis. The programme strives to attract international students by increasing the quantity and quality of international programmes, such as student exchange, credit transfer, and student academic visits. In addition, BLP students are involved in various international organisations, such as the Asian Law Students Association (ALSA) and the Association Internationale des Etudiants Sciences Economiques et Commerciales (AIESEC).

⁴⁴ See p. 23 self-evaluation report

So far, students have participated in student exchange and international credit transfer programmes at OP Jindal Global University and Universiti Kebangsaan Malaysia. From 2019 to 2021, there were a total of 16 students who participated in the programme.

BLP students have also had several international achievements by winning various prestigious international competitions, such as the Model United Nations (MUN). The programme's students won the Youth International MUN Virtual Conference 2020, International MUN 2021, Tokyo International, University MUN 2021, and Universitat Autònoma de Barcelona MUN 2021.

Foreign language contents

Activities in the international classes, such as lectures and exams, are to be conducted in English. In the **BEP** the international class programme offers 57 of the 61 courses in English. Students must take a course in English in even semesters. Teaching materials are compiled by lecturers in the form of Power Points using English, and literature used includes reference books and international journals. The **BLP** has offered international classes since 2018. Most of the lectures in the international class use bilingual language (English and Indonesian).

Both international and regular classes employ English language books in class and further resources in the reference lists of the courses are also in English.

As a requirement for graduation, students must have a TOEFL certificate with a minimum score of 450. In addition, the University and the faculty have facilitated students' improvement in foreign language skills by establishing Foreign Language Laboratories, an English Community (Economic Faculty English Club/EFEC and Student English Forum/SEF), and the Indonesian language learning programme for foreign students (Indonesian Language for Foreign Speakers/BIPA).

Faculty support is not only to improve student's English skills, but also to improve other foreign language skills, such as Chinese and Japanese. The faculty collaborates with the Japanese Language Institute HIKARI and the Chinese Language Institute Pu Hua to provide courses and language competency tests that are used to prepare students for the double degree programme to Japan and China. In addition, the University and the faculty also provide support to improve student's foreign language skills through student involvement in the IISMA programme initiated by the Government of Indonesia. The IISMA programme provides opportunities for students to study at foreign universities from several continents, including America, Australia, Asia, Africa, and Europe. Students who are interested in improving foreign language skills, other than English, can join IISMA programme by choosing an overseas university in a non-English-speaking country, such as Korea, Japan, China, Russia, France, Italy, Malaysia, the Netherlands, and Germany.

In order to support classroom lectures and foreign language skills, students are not only required to take UNSOED English Proficiency Test as a requirement for the Final Examination in accordance with the applicable regulations but are also encouraged to be active internationally-oriented activities such as English Debate Contests, the Association Internationale des Etudiants Sciences Economiques et Commerciales (AIESEC), and Indonesia International.

Internationality of faculty

To support internationality, FEB has many full-time lecturers with an international background regarding their academic activities. There are 38 lecturers from **BAP**, 26 lecturers from **BMP**

and 28 lecturers from **BEP** that have conducted international academic activities. They graduated from foreign universities in the Philippines, Germany, Australia, China, Malaysia, New Zealand, and the United States. Others have also conducted international comparative studies with Malaysia, China, Australia, Hungary, and Japan. To improve their competence, lecturers attend training on international analytical tools, improving foreign language skills, applying for international certifications, joining international webinars, and presenting in international seminars. According to the University, the Dean continues to motivate faculty members to continue their studies abroad and be involved in various international activities.⁴⁵ Programme implementation is supported by support staff with international experiences through activities such as benchmarking to universities abroad (such as Malaysia and Thailand), participating in international webinars, and hosting guest lectures from abroad.

To improve internationalisation, **BAP** lecturers have the opportunity to continue their studies abroad at Hale University (UK), Universiti Utara Malaysia (Malaysia), Hebei University (China), University of Debrecen Hungary, University of Western Australia (Australia), Wollongong University (Australia), and Monash University (Australia). The lecturers are also involved in international activities, such as postdoctoral programmes, international conferences, lecturer exchanges, reviewing for international journals, benchmarking activities, joint research, and holding regular international conferences together with the Universiti Utara Malaysia and Hebei University Student Mobility Award (IISMA), and the Model United Nations (MUN) programme. More than ten professors and staff members have obtained education overseas through a variety of programmes, including postgraduate programmes, short courses, and similar activities.

BEP lecturers are actively involved in various international activities, such as international certification, publications, comparative studies, webinars, and seminars.

In 2019 the **BMP** sent management staff to Yunlin University in Taiwan to conduct a comparative study on behalf of Prasetyo Heru Saptono. Its lecturers actively participate in international activities, such as international conferences, lecturer exchanges, contributions as reviewers in international journals, benchmarking activities, joint research, and holding regular international conferences together with the University of North Malaysia and Hebei University in the Icore Conference. In addition, the BMP holds an International Management Conference every year in October with UNSOED foreign university partners (ISCA–International Sustainable Competitiveness Advantage). It also has a lecturer working as a researcher in the ASEAN Region UNPRME (Principles of Responsible Management Education Organisation) - The University of Western Australia (UWA).

Three **BLP** lecturers have studied at universities abroad, such as Groningen University (Netherlands), Murdoch University (Australia), and Radboud University (Netherlands). One has attended a summer course at the University of Wollongong, Australia.

Six BLP lecturers have also been assigned to teach in several international programmes at overseas universities, such as the Asian Law Classroom (USIM), OP Jindal Global University (India), Pretoria University (South Africa), Hebron University (Palestine), Universiti Kebangsaan Malaysia (Malaysia).

FEB UNSOED (including **BAP**, **BEP** and **BMP**) invites guest lecturers, from Hebei University China, Karachi Institute of Economics and Technology Pakistan, and Tekiyo University Japan, to teach in international classes.

⁴⁵ See p. 21 self-evaluation report

The **BLP** has involved academics from Malaysia, the Netherlands, Austria, South Africa, and Palestine through the Visiting Lecturer programme in the following subjects: International Law, Labor Law, Law and Human Rights, Environmental Law, and Intellectual Property Law.

Almost all BLP lecturers are members of international organisations such as the Asian Law Institute (ASLI), Dean Forum International Association of Law School (IALS), Association of Muslim Community in ASEAN (AMCA) and e-LOfl (UKM). In addition, in 2018 and 2020, the BLP also held the International Conference on Law, Governance, and Social Justice (ICOLGAS) which was attended by participants both from within and outside the country. The conference is held every two years.

Appraisal:

All four programmes take international aspects into account and provide a myriad of opportunities for international exchange and collaboration within the study programmes and as part of extracurricular activities.

International contents are part of the curriculum in all four study programmes. However, there is still room for improvement. For the **Accounting** programme, the panel missed the inclusion of international financial reporting standards (ideally various international standards). As stated by the IFRS Foundation, *“Indonesia has not adopted IFRS Standards for reporting by domestic companies. While Indonesia has been converging its national standards towards IFRS Standards, there is no current plan for full adoption of IFRS Standards.”*⁴⁶ Foreign students would be more attracted to the study programme if the courses dealt with various international standards, rather than being informed that “Indonesian accounting standards have adapted International Financial Reporting Standards (IFRS)” as pointed out in the statement by the University.

The panel recommends the following condition for the **Accounting** programme:

Condition: The University incorporates the International Financial Reporting System Standards (IFRS and/or US-GAAP) in the curriculum.

This would also help the programme to attract more foreign students. The panel also **recommends** formulating more specific measures to attract foreign students in the BAP.

The international outlook, especially the internationality of the student body, should be improved **in all four programmes**. The panel **recommends** adding more and diverse English language literature, especially for the international class and classes taught in English.

The international classes in theory are taught in English, but depending on the class's understanding of subjects, teachers might switch to Indonesian for further explanations. Most of the students in the classes speak Indonesian. This makes it difficult for international students (apart from Malaysian students) to follow the course. To qualify as a truly international class, the panel **recommends** instructing the international class fully in English.

An adequate number of lecturers did study abroad or are involved in international research programmes, and they enrich the classes with their international experiences. However, the measures taken to promote the internationality of the faculties (Economics and Business, and Law) need to be improved. The faculties need more support to improve English language skills and to go abroad. Lecturers described the process of applying for international mobility as difficult and there are not enough places available to accommodate all the lecturers interested

⁴⁶ See <https://www.ifrs.org/use-around-the-world/use-of-ifrs-standards-by-jurisdiction/view-jurisdiction/indonesia/>, last access on September 04, 2023

in such programmes. More financial resources are necessary to support lecturers to continue their studies abroad. More guest lecturers from abroad could also help to provide more classes in English and bring in international perspectives.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.4	Internationality				
3.4.1*	International contents and intercultural aspects (Asterisk Criterion)		BEP, BMP, BLP	Condition : BAP	
3.4.2	Internationality of the student body			x	
3.4.3	Internationality of faculty		x		
3.4.4	Foreign language contents		x		

3.5 Multidisciplinary competences and skills (Asterisk Criterion)

UNSOED strives for students to gain multidisciplinary competence and skills, especially in the fields of communication, public speaking, cooperation, and conflict handling through the course curriculum, thesis, and other academic activities. The Community Service Programme supports self-development, social awareness and social commitment.

For the effectiveness of achieving various multidisciplinary skills and competencies, the didactic method used is student-centred learning with case-based learning, project-based learning, and practical activities to develop students' critical thinking skills.⁴⁷ These various activities are carried out in a combination between individual assignments and group work. Working as a team in various discussions, group assignments and presentation of activity proposals trains students to express opinions clearly and to navigate differences in opinion that have the potential to cause conflict and weaken teamwork.

The **BAP** conducts various activities to support the improvement of competence and competitiveness of graduates related to improving soft skills including the implementation of public speaking training at the FEB Career Lab. In addition, the course "Business Communication" is specifically provided to develop communication and public speaking skills. Other courses that play a role in encouraging communication, leadership, collaboration, and conflict handling skills are "Introduction to Business" and "Introduction to Management".

Multidisciplinary skills and competencies are further developed by putting theoretical knowledge into practice. In "Basic Concepts and Auditing Phases" students are trained to develop skills related to audit engagement acceptance and client sustainability, which are situations that usually result in disagreements and arguments between auditors and clients. Students are required to present conflict handling techniques and their resolution techniques.

In the course "Research Methodology", students must give an oral presentation in which they describe a research project.

⁴⁷ See chapter 3.3

As a form of manifestation of the development of communication and public speaking skills as well as skills in handling conflict, students participate in small internships in both government and private institutions during some of their courses. They also take part in conferences and workshops to improve their competence and interdisciplinary communication. The existence of an Accounting Lab and a Computer Lab is of great support to the improvement of student competency skills.

In the **BEP** students obtain communication and public speaking skills as well as skills in handling conflict through various team activities. These activities promote solid and effective teamwork. The activities include:

- Student Activity Unit,
- Student Creativity Programme and Entrepreneurial Student Programme (PMW) as forms of implementation of the skills learnt in the courses taken by students, namely the “Entrepreneurship” course and “Introduction to Business” course. Students get additional assessment points at the completion of their studies by participating in these programmes. They also improve their soft skills.
- In certain courses, such as “Research Methodology”, “Introduction to Business”, “Entrepreneurship”, and “Regional Economics”, students are directed to produce output in the form of Research Proposals, Business Proposals, and Mini Research at the end of the semester.
- Research and Student Creativity Programme conducted by lecturers with competitive grants from Research institutions and community service is a further programme that must involve students.

The **BMP** carries out activities to improve competence and competitiveness of its graduates through improvement of their soft skills. This is done through the application of research and statistical methods using the Management Laboratory, workshops on portfolio investment and financial literacy with the Lab of Capital Market of the Investment Gallery, as well as soft skill communication activities including public speaking and critical thinking methods at the Lab Career Centre. The Student Activity Unit includes Management Student Association (HMJM), EFEC, Student Press Media and sports activities, all of which provide additional skills and individual development through activities, such as discussions, socialisation, collaboration between students, and training students to be able to organise work programmes.

For the “Entrepreneurship” course, BMP collaborates with the Entrepreneurship Laboratory, for the “Marketing Management” concentration course, it collaborates with the E-Commerce Digital Marketing Lab, and for the “Human Resource Management” concentration, it collaborates with the Career Development Lab. In addition, the Computer Laboratory in the Integrated Laboratory can help improve students’ IT competence. In addition, several projects are carried out with the Financial Services Authority, and students are involved in the development of a literacy village in Sunyalangu Village, Banyumas Regency. In that village, the BMP students are helping to build a literacy village to increase the income potential of the village.

BLP students practice public speaking, work together, and resolve conflicts through the role-play, and the didactical methods pointed out above. Through these methods, students are trained to solve cases using multidisciplinary approaches, analyse together as a team, and present the results of the analysis or create a role play for solving the case in the community. Students master communication, collaboration, and conflict resolution through the provision of legal practice in the subjects of Civil Law Proficiency Training Practice, Criminal Law

Proficiency Training Practice, Administrative Law Proficiency Training Practice, Diplomatic Practice, and Legal Proficiency Training Practice Drafting Legislation. This allows students to achieve a balance between theoretical and practical abilities and get exposure to various scientific fields through the applied case solving method.

Appraisal:

The students acquire communication and public-speaking skills as well as cooperation and conflict handling skills via various activities (group work, presentations, projects, role-plays). Specific courses are designed to give students insights into real world practice including potential areas of conflict. Working with real cases and giving students an opportunity to interact with each other using appropriate didactical methods reinforces the development of soft skills and a broader contextual knowledge.

Apart from study programme specific content, the previously mentioned national MBKM programme gives students several options to gain multidisciplinary skills and practical competencies.

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

3.6 Skills for employment / Employability (Asterisk Criterion)

UNSOED is committed to ensuring its graduates are adaptive in the world of work, industry and society so that the knowledge learned from campus can be immediately applied and beneficial.

The applied Independent Learning Independent Campus (MBKM) industrial internship programme contributes to improving graduates' readiness to work by connecting theory and practice as well as providing students with an understanding of the real work environment to facilitate the transition from academic education to professional careers.

In addition, through the Career Development Laboratory and Alumni Centre, FEB students have been given career briefing in stages according to the progress of their study. Through collaboration with its Alumni Family, various job skill development opportunities are offered, such as internships, job fairs, and sharing sessions with alumni.

For the **BAP**, **BMP**, and **BEP** there are various laboratories at FEB that support students putting theoretical learnings into practice from various cross-disciplines.

Further training is also supported by the Foreign Language Laboratory which provides speaking training and TOEFL tests for students and alumni in order to expand the scope of the job market not only nationally but also internationally.

The curriculum for the **BAP** is designed to allow students to gain the skills required by the job market in the future by involving external stakeholders. Several courses have integrated practicums, such as "Accounting Practice" and "Taxation Practice" to combine theory with relevant practice.

The curriculum and learning methods in the BAP support the employability of graduates by involving teaching staff from industry practitioners who introduce industrial cases in the classroom. In addition, BAP holds public lectures with practitioners as resource persons both from within and outside the country, providing global insights. Cross-disciplinary knowledge and future-oriented elective courses, such as Financial Technology, Computer-Based Audit Processes, Electronic Payments, and System Analysis and Design, accommodate the skills needed for the industrial revolution 4.0 and anticipate the dynamics of the job market in the future.

The programme also following Certifications within the programme: Associate Certified Public Accountant (ACPA) and Certificate in Accounting, Finance and Business (CAFB).

Based on the alumni tracking survey conducted by the programme, most of the graduates work in KAP (Kantor Akuntan Publik – public accounting office), public companies, banks, and government institutions as Auditors, Corporate Accountants, and Government Accountants. There are also alumni who work outside the accounting profession, such as SAP Analyst, Risk Advisory, and Marketing. Job promotion for graduates is carried out by alumni to broaden the scope of work. Some industries directly ask for graduates from the study programme through the alumni networks and non-alumni networks. The BAP tracer results obtained indicate that employers are very satisfied with the graduates: Very Good 50 %; Good 47 %, Enough 3 %, and Less 0 %.

The **BEP** motivates students to participate in various programmes provided by FEB, including: competency certification, such as DAT Certification and Foreign Language Certification, hierarchical career development carried out by the Career Development Laboratory and Alumni Centre of FEB UNSOED, the MBKM internship programme, company visits, job fairs, campus recruitment, and networking with alumni. The BEP also designs various learning activities to equip students with communication and public speaking skills as well as conflict handling skills.⁴⁸ In terms of job positions, graduates occupy various strategic positions in diverse institutions including:

- Analyst (Assistant Manager) at Micro Save Consulting,
- Land Planner in Hawaii, USA,
- Assistant Manager of Bank Indonesia,
- Planner at the Ministry of National Development Planning (BAPPENAS),
- employee at the International Department of Financial Services Authority,
- employee in the Procurement of Goods and Services at the Regional Secretariat of Banyumas Regency,
- the Head of Regional Office 4 OJK East Java,
- Deputy Chairman for Investment Planning at the Indonesia Investment Coordinating Board,
- Chief Change Management Officer at Central Transformation Office,
- Secretariat General, Ministry of Finance Indonesia, and
- account executive of Mark plus Institute.

Other graduates have become entrepreneurs.

The BEP also routinely collects information from employers on the employability of their alumni using google forms distributed through social media and messengers. The results obtained

⁴⁸ See chapter 3.5

indicate that employers are very satisfied with the graduates: “very good” at 59 %, “good” at 39 %, “enough” at 2 %, and “poor” at 0 %.⁴⁹

To ensure student competence, the **BMP** facilitates students to participate in the competency certification programme from the National Professional Certification Board. In several courses, such as “Marketing Management” and “Human Resource Management”, students are encouraged to take a competency certification exam from the certification board held by the Professional Certification Institute and referring to the Indonesian National Competency Standards. The certifications offered are: Accounting and Digital Finance, Content Creators, Data Science, and Digital Marketing. The competency standards itself refer to the industry needs and current job market prospects. Additional courses such as “Statistical Analysis”, “Internet Technology Mastery” and “English language” are taught at the Computer Laboratory and Language Laboratory.

The study programme also collaborates with several companies, such as MNC Securitas through the FEB Investment Gallery Lab, Markplus Institute through the E-commerce Digital Marketing Lab, and Bank Syariah Indonesia (BSI) through the Banking Lab.

The BMP also organises several other activities to improve skills needed for the job market by collaborating with external stakeholders. These activities include holding public lectures with practitioners, such as the Director of PT. Pertamina Tbk, PT. Telkom Indonesia, PT. Semen Indonesia, PT. Bank Niaga and PT. Bank Mandiri Tbk, PT. BNI Tbk and PT. Unilever Tbk.

Most of its graduates currently work in the banking sector, with others in the public sector, such as working for Financial Services Authority, Bank Indonesia, Regional Governments, and Ministries. Several BMP graduates occupy strategic positions, such as

- Marketing Manager of the Head Office of PT. Bank Rakyat Indonesia,
- Manager at Bank Indonesia Purwokerto Representative Office,
- Marketing Manager of the Head Office of PT. Bank Mega Tbk,
- Executive Account Manager of PT. Telkom Tbk,
- Manager of PT. Inpartner Optima Integra,
- Assistant Manager of PT. Citilink Indonesia, and
- Assistant Manager of PT. DHL Indonesia.

The results of the alumni tracer study also show that most alumni employers evaluated the skills and employability of graduates as “very good”.⁵⁰

A strong focus in the **BLP** programme is on practical skills, e.g.: the practice of criminal court proceedings, the practice of civil court proceedings, the practice of administrative cases, the practice of drafting laws and regulations, the practice of contract planning, the practice of diplomacy and international justice, and the practice of legal research methodologies. Role-Plays and other activities make students work on real cases and put them in real case situations together in groups and individually.

A survey of **BLP** alumni is carried out every three months. Student’s working positions after graduation include:

- Candidate for Judges of the Supreme Court of the Republic of Indonesia
- CPNS Lecturer at the Ministry of Research, Technology and Higher Education
- Land Law Analyst at the West Tanjung Jabung Regency Land Office

⁴⁹ See p. 108 self-evaluation report

⁵⁰ See p. 109 self-evaluation report

- Individual Consultant at the Jambi BPN Regional Office and the Kerinci Land Office
- JFT Community Advisor at the Ministry of Law and Human Rights of the Republic of Indonesia - Fathers of West Jakarta
- Legal Staff of PT Alpha Graha Computindo
- Internship at PT. CSM Corporatama
- Candidate Prosecutor for the Talaud Islands District Attorney
- Employed by PT KAI
- Civil servant at the Ministry of Agrarian Affairs and Spatial Planning/National
- Land Agency placement of the Land Office of Purwakarta Regency, Dispute Control and Handling section
- Cargo and Postal Security Service Company as HRD in Tangerang
- Investment and One Stop Service Office of Sleman Regency as a Staff for Registration, Information, and Complaints
- Restructuring Analyst at Banl BTN Syariah Tegal
- Frontliner at Bank Jateng Purwokerto Coordinator Branch
- Legal Staff for Corporate Secretary & Legal Department at PT Indonesian Paradise Property, Tbk
- Desk Collection at Bank Mandiri (Recovery Center Tegal) and Continuing Master of Law Studies at Jenderal Soedirman University

The tracer study from 2022 shows that 44,4 % of BLP graduates find jobs within six months, and 77,7 % within twelve months.

Appraisal:

All four programmes are solid and ensure the employability of their graduates. Practical skills are especially emphasised throughout all programmes as well as the achievement of multidisciplinary competencies and skills. Evaluations results indicate employer satisfaction with UNSOED graduates is high.

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

4. Academic environment and framework conditions

4.1 Faculty

The lecturers at FEB UNSOED consist of permanent lecturers and part-time lecturers. The total number of permanent lecturers is 116 divided across three study programmes: 45 lecturers in the **BAP**, 28 lecturers in the **BEP**, and 43 lecturers in the **BMP**. Meanwhile, the total number of part-time lecturers is 45 people: 31 academicians and 14 industry practitioners. The percentage of lecturers with a master's degree is 51.72 %, and the percentage of lecturers with a doctoral degree is 48.28 %. There are 6.03 % professors, 28.45 % associate professors, 51.72 % assistant professors, and 13.79 % lecturers.

The **BLP** has 59 full-time lecturers, consisting of five professors, 23 doctors and 31 masters. In addition, it also has twelve part-time lecturers both from within and outside the country. Part-time lecturers from abroad come from Universiti Kebangsaan Malaysia, Universitas Sains Islam Malaysia, and Hebron University Palestine. Part-time lecturers from abroad are involved in team teaching for the following courses: International Law, Law and Human Rights, and Intellectual Property Law. In addition, there are part-time lecturers who are also legal practitioners, such as judges, prosecutors, lawyers, politicians, employees of ministries and other government agencies.

Every lecturer is required to carry out the Three Pillars of Higher Education (Teaching, Research, and Community Service). In implementing the Three Pillars, each lecturer is expected to develop and apply their knowledge to real problems related to the legal field in society. The BLP, through the Assisted Village programme, has successfully implemented programmes to strengthen group organisational structures, empower youth organisations, and empower village-owned enterprises.

Academic qualification of faculty

The educational background of all lecturers at FEB is a minimum of a master degree which is in accordance with the national academic standards. Meanwhile, the professional competence of lecturers is supported by certification of their professional competences in the respective industries.

The faculty is committed to supporting the improvement of academic qualifications through encouraging doctoral studies and mentoring lecturers' career progression. Qualifications of the lecturers are verified via the civil servant's selection mechanism in accordance with national policies.

Selection of lecturers is carried out using several tests:

- 1) Administrative Test,
- 2) Basic Competency Tests (national insight test, general scholastic test, and personality test), and
- 3) Field Competency Tests (English literacy, problem solving, psychological tests, interview, microteaching).

In addition, the national policy also regulates the qualifications of lecturers' career paths.

Selection of non-permanent lecturers is carried out using the following methods:

- 1) Administrative Test,
- 2) Field Competency Test conducted at the faculty level followed by the Dean proposing the selected names to the Rector.

Non-permanent lecturers need at least a master's or bachelor's degree and specific skills as evidenced by a certificate of competence/profession.

The regulation regulates measurable lecturer qualifications and is a guideline for further improvement of qualifications. To achieve the functional position of lecturer, faculty members need to accumulate 150 credit points, assistant professors require 200-300 credit points, associate professors require 400-700 credit points, and professors require 850-1050 credit points. The faculty attempts to improve the academic qualifications and lecturers' professionalism by organising various work programmes, such as professional certification from reputable institutions, workshops on learning methods, workshops on research methods, national seminars with various themes and topics, research projects, and international conferences.

Lecturers at FEB also have qualifications in terms of scientific publications. On average, each lecturer publishes in national journals and proceedings once a year. Lecturers also collaborate with each other in research teams and publish outputs in accredited scientific national journals and indexed reputable international journals. Lecturers also collaborate with students for scientific publications in national journals, national proceedings and international proceedings.

Lecturer recruitment in the **Faculty of Law** is based on national regulations. The recruitment of full-time and part-time lecturers is carried out by considering adequate academic qualifications, competencies, and pedagogic abilities, and professional experience.

To become a full-time lecturer in the study programme, prospective lecturers must meet the following requirements:

- Prospective Lecturers are required to have academic qualifications as evidenced by a minimum diploma of S2 (Master),
- Prospective Lecturers are required to have Educator Competencies,
- Prospective Lecturers are required to show a Certificate of Physical and Spiritual Health,
- Prospective Lecturers are required to demonstrate the ability to teach / develop Semester Lesson Plans as evidenced through micro-teaching selection.

The recruitment of full-time lecturers at the University level is carried out in three stages.

- Basic Competency Selection with Computer Assisted Test (CAT).
- Interview selection by universities, and
- Micro-teaching conducted at the BLP to ensure that applicants have adequate pedagogical abilities and meet the requirements.

To become a part-time lecturer, prospective applicants must fulfil the following criteria:

- A minimum education of Master or Bachelor education and have specific expertise in certain fields to carry out development activities and mastery of science, technology, and / or art relevant to the field of law,
- A Certificate of Competence/Profession,
- Work experience in companies and/or institutions spanning at least five years.

After fulfilling the administrative requirements, the recruitment is carried out as follows:

- 1) Completion of the Basic Competency Test which includes:

- a. National Insight Test,
 - b. Personal Character test,
 - c. General Intelligence Test.
- 2) Completion of the Field Competency Test (Psychology, Reasoning, English, and Cultural Literacy),
- 3) Interview and Micro teaching.

The recruitment of full-time and part-time lecturers is carried out by considering academic qualifications, competencies, and skills according to the subjects taught and professional experience. The University encourages lecturers to become professors through the "Professors Acceleration" programme. They are encouraged to publish in reputable international journals through the provision of financial incentives. In addition, the University also provides funds to support all faculties to send their lecturers to professional workshops, scientific meetings and international conferences.

Pedagogical/didactical qualification of faculty

According to national law, lecturers must have qualifications of pedagogic competence, personality competence, social competence, and professional competence. At the selection stage of becoming a lecturer, participants are selected for pedagogic competence through a skill test in the form of micro teaching.

Pedagogic abilities demanded of a lecturer at FEB UNSOED include:

- designing, planning, implementation, and evaluation of learning process,
- developing student-centred learning designs and methods,
- developing learning materials and
- developing student potential.

To ensure that lecturers have pedagogic competence, their pedagogic abilities are measured during examinations and assessments of their professional certification. In addition, to ensure that every lecturer has pedagogic competence, the University, through the Institute for Learning Development and Quality Assurance, offers PEKERTI (Training of Basic Skills in Instructional Techniques) and Applied Approach (AA) programmes. Both programmes must be followed by lecturers to increase professional competence in holding functional positions, especially in improving pedagogical skills with regard to student-centred learning methods such as case-based learning and project-based learning. FEB lecturers who participate can obtain a graduation certificate from the Institute for Learning Development and Quality Assurance.

In addition, to develop lecturers' pedagogic abilities, the faculty organises case-based and project-based workshops on learning methods, online learning workshops/LMS, and Semester Lesson Plan workshops. To ensure and improve the quality of the learning process and pedagogic qualifications of lecturers, the Institute for Learning Development and Quality Assurance and the Faculty Quality Assurance Unit conduct regular evaluations through internal audits of the academic quality. The audit results show that the study programmes at FEB UNSOED have met the specified standards and have good pedagogic qualifications.⁵¹ The faculty gives awards to lecturers showing the best performance through the selection programme for outstanding lecturers and favourite lecturers in the learning process.

⁵¹ See p. 114 self-evaluation report

Lecturers of the **BLP** have a National Certification which is obtained through the fulfilment of the pedagogic/didactic qualification indicators set by the Government of Indonesia. Teaching pedagogic/didactic qualifications are further developed through a series of regular professional training and development programmes facilitated by the University and coordinated by the unit responsible for professional development (Learning Development Institute and Quality Assurance). Examples of such programmes include the Basic Skills Improvement Programme for Instructional Techniques and the Applied Approach (AA) Plus.

These professional development programmes are carried out through Instructional Techniques Training, AA, SCL, an online learning workshop series, and Academic Counselling Training. Lecturer performance is managed by aligning the expertise of the lecturers with the courses taught by each lecturer and monitoring of the performance of lecturers is evaluated through the Lecturer Performance Load mechanism.

Lecturer development is achieved through various trainings, participation in national or international conferences, organising webinars, and various other supporting activities. Development for lecturers is directed at improving the quality of science and technology development through formal education, scientific research, national and international seminars, training/workshops on the preparation of competitive research proposals and scientific writing, such as textbooks writing and compilation.

Practical business experience of faculty

FEB lecturers have business experience as consultants. They also gain experiences by engaging in collaborative programmes with partner institutions, such as government agencies, state-owned enterprises, regional-owned enterprises (BUMD), regional governments, public accountant firms, MSMEs (UMKM) and cooperatives. These business experiences include being financial consultants, tax consultants, auditors, MSME business consultants, cooperative consultants, consumer satisfaction consultants, regional economic consultants, regulatory consultants, and recruitment and selection consultants.

These business experiences culminate in various reports that are used not only for recommendations to partners, but also as additional material to be used in class as an integration of practice and theory. To ensure a link between practice and theory, the faculty also has part-time practitioners. There are 14 practitioner lecturers who have business experiences in the fields of taxation, import-export, auditing, entrepreneurship, cross cultural topics, and supply chain management. In addition to teaching, part-time lecturers (practitioners) are also active in designing lesson plans and participating in pedagogic competency improvement programmes organised by the faculty.

The **BLP** lecturers consist of full-time lecturers who have practical experience in the legal field, including as expert witnesses (providing expert information in court proceedings) and arbitrators. Meanwhile, part-time lecturers consist of practitioners from various fields of legal professions such as lawyers, notaries, judges, military employees, and prosecutors.

Internal cooperation

Faculty members carry out internal cooperation at both the faculty level and the study programme level. Internal cooperation at the faculty level is carried out with planning and development meetings for discussing strategic matters related to the achievement and evaluation of performance, resource allocation, and coordination of strategy implementation and work programmes in the following year. Meetings are held regularly every semester.

Lecturers also conduct internal cooperation at the study programme level to discuss curricula, learning processes, learning methods, and LOs. On a more micro scale, lecturers also conduct internal cooperation by discussing Semester Lesson Plans in a teaching team. The discussion and updating of the lesson plan by the teaching team is carried out once a semester before the learning process begins. The Semester Lesson Plan discussion is intended to prevent overlapping of materials between one course and another. Besides meeting before the semester starts, **BLP** lecturers additionally meet in the middle of the semester as preparation for the mid-semester examination, and at the end of the semester as preparation for the final semester examination.

In addition, internal cooperation is also carried out by research collaboration and community services, as well as ad hoc teams for committee workshops, national seminars, and international seminars, assessment teams for lecturers' credit scores, the Independent Learning Independent Campus (MBKM) team, and a team for formulating the faculty strategic plans. The curriculum evaluation activities carried out every four years must be attended by all lecturers.

The ad hoc team intensively coordinates the implementation of programme activities. **FEB** lecturers also carry out a national project from the ministry entitled Matching Fund Project which is implemented in collaboration with the government, academicians, and industry.

The **BLP** lecturers also collaborate on research and community service with funding from the UNSOED Research and Community Service Institute. The results of these activities are then published in both proceedings and in national and international journals.

Student support by the faculty

The faculty provides both academic and non-academic services to students. Academic services provided by lecturers include guiding students in academic affairs, thesis writing, scientific writing, national academic competitions, and laboratory services. The faculty provides laboratory services to support students' academic development and soft skills improvement according to their interests. These services include the Laboratory of Entrepreneurship, MSMEs, Cooperatives, Digital Marketing, Capital Market, Banking, Foreign Languages, Multimedia, Property, Computer, and Tourism. The faculty also provides support for non-academic (extracurricular) activities in an array of student clubs dealing with sports, arts and culture, foreign language skills, religion, and various student organisations.

BLP has eleven student unit activities. Each student club is supervised by a lecturer. In addition, they can also interact intensively with both full-time and part-time lecturers in face-to-face consultations during working hours, consultations with academic advisors, and consultations and discussions with thesis supervisors. Students can also interact with lecturers more flexibly through WhatsApp, WhatsApp Group, Email, Google Classroom, and eLDirU. The BLP has regulated the duties and functions of lecturers, including those related to services and guidance to students, both offline at the BLP office and online through the eLDirU and the Academic Service Information System. Full-time and part-time lecturers provide time during working hours (Monday - Friday, 8 a.m. – 4 p.m.) for students who need counsels.

Meanwhile, consultations outside working hours are carried out by appointment between the student and the lecturer, following the rules set by the faculty. In addition to teaching, each lecturer, is also appointed as an academic advisor, internship supervisor, final project supervisor, and/or student counselling advisor. All those roles aim to support students in the smooth completion of their studies. Finally, there is also a Guidance and Counselling Team at

the Faculty of Law that provides consultation and counselling assistance for students with problems, both academic and non-academic.

Appraisal:

The structure and number of the Faculty of Economics and Business and the Faculty of Law correspond to each programme's requirements and ensure a smooth implementation of the study programmes. The faculty's composition, consisting of full-time, part-time and visiting lecturers, guarantees that both the academic standards and the requirements of professional practice are fully satisfied.

The academic and pedagogical qualification of the lecturers is guaranteed through competency tests set by regulations of the Indonesian government, including a micro-teaching session during the recruitment process. The procedures for recruiting full-time and part-time lecturers are clearly defined and correspond to the objectives of each study programme. The University also offers certification for new lecturers and encourages them to become professors.

Onboarding includes workshops on the learning methods employed by UNSOED (especially case-based and project-based learning), online learning workshops and how to use the LMS, and Semester Lesson Plan workshops.

Apart from professional experience, lecturers are required to engage in community service activities, which further contributes to their practical knowledge and skills.

Before the start of every semester, semester lesson plans are drawn up cooperatively to avoid overlapping of contents. Curriculum development is carried out every four years with all lecturers involved. Courses are conducted cooperatively as well while lecturers also cooperate in research publications.

Each lecturer is appointed an advisory role to ensure student support for academic and non-academic issues. The faculty members are available for the students outside the specified office hours either through previous appointments or flexibly via WhatsApp and other digital applications. The students are "fully content" with the support they receive.

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

4.2 Programme management

Programme Director

A faculty is led by a Dean who is assisted by three Deputy Deans: the Deputy Dean for Academic Affairs, the Deputy Dean for General Affairs and Finance, and the Deputy Dean for Student Affairs and Cooperation. The Dean and Deputy Deans coordinate with the Heads of the Department in charge of the study programmes.

A study programme is led by a coordinator who has the main task of coordinating and managing the implementation of education and the learning process. In carrying out the duties, study programmes, departments, and deans are supported by work units, such as the Academic Service Unit, General Affairs and Facilities Unit, Finance and Personnel Unit, and Information System Unit. Study programmes coordinate with lecturers and teaching teams for the implementation of education and curriculum. The study programme coordinators also coordinate with the Quality Control Group for the achievement of quality standards and coordinate with the Final Study Commission for the management of students' final assignments.

The departments coordinate with the study programme coordinators with regards to resource management. The Dean performs internal coordination to discuss strategic matters and the implementation of work programmes. The Dean also regularly coordinates with the heads of the departments and study programmes to discuss achievements, evaluations and performance, resource allocation, and future development plans.

The general duties of the study programme coordinator are:

- formulate concepts and plans for study programme development,
- ensure class schedules, exams, and exam delivery,
- coordinate the implementation of lectures in the study programme,

- coordinate the implementation of education, research, and community service,
- guide, supervise, and assess student activities in the study programme,
- monitor the teaching and learning process according to the curriculum and its evaluation.

Process organisation and administrative support for students and faculty

Students and lecturers can access administrative services at the Roedhiro Building at **FEB UNSOED** as an administrative service centre. There are four work units at FEB that provide administrative support to students and lecturers:

- Academic Unit,
- Finance and Personnel Unit,
- Information System Unit, and
- General Affairs and Facilities Unit.

There are 86 staff involved to provide administrative support at FEB UNSOED.

The **Academic Unit** provides administrative support to students and lecturers related to the schedule and implementation of lectures, as well as the schedule and implementation of exams. In addition, the Academic Unit provides support to students in the form of scholarship administration and student administration (diplomas, transcripts, research permission letter, application for leave).

The **Finance and Personnel Unit** provides administrative support to students related to funding of students' activities. Lecturers also use its services in terms of personnel administration, such as a lecturer database, promotions, compensations, applications for leave, and further studies. The **Information System Unit** provides services to students and lecturers in the form of procurement and development of information systems, such as SIPENSU (Mail Request System), SIA, SIMONA, SISTER, and EKINERJA to simplify the administrative processes. The **General Affairs and Facilities Unit** provides support services related to learning facilities and infrastructure.

In general, the proportion of support staff with a bachelor's degree is 41,86 %. In addition, support staff also have qualifications according to their work with competency certifications including: Certificate of Digital Archive Authentication and Archive Management Automation, Certificate of Education and Training for Appointment of Expert-Level Archivist, Language Training Certificate, Certificate of Internal Quality Audit, Accountant Certificate, Certificate of Managerial Ability Training in the Field of Employee Affairs, Protocol Training Certificate, Data Processing Training Certificate, and Computer Technician Training Certificate.

Administrative support for students and lecturers is supported by an integrated information system provided by UNSOED. Administrative services that can be accessed online include requests for academic documents, filling out Study Plan Cards, final project registration, exam information, and graduation registration. The University provides supporting applications for administrative and academic purposes that can be accessed through Single Sign On (SSO).

In carrying out his or her duties, the **BLP** study programme coordinator is assisted by administrative staff. Administrative staff are assigned to carry out daily technical activities, such as preparing administrative facilities and documents for lecture activities, providing administrative services to students and lecturers.

At BLP, the academic services provide several student facilities, such as research purposes, internships, submission of thesis outlines, thesis exams, academic leave, graduation

registration, and administering diplomas, academic transcripts, and diploma supplements. Student services by other administrative support staff include providing scholarship services, facilitating tuition waiver application, and facilitating student activities. All academic service information are available online.⁵²

Appraisal:

The programmes are led by a programme coordinator who organises the activities of everyone involved in the programme and ensures that the programme runs smoothly. She or he is supported by various work units and the Deans.

Faculty members and students are supported by a professional administration unit in carrying out their respective tasks. Sufficient administrative staff is available. Decision-making processes, authority, and responsibilities are clearly defined. Lecturers and students are included in the decision-making processes where their areas of work are involved.

The opportunities of electronic services are supported by the Information Systems Unit. The University offers the administrative staff opportunities for professional development like English language classes.

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

4.3 Cooperation and partnerships

Cooperation with HEIs and other academic institutions or networks

UNSOED facilitates FEB in collaborating with both domestic and foreign universities as a strategy for the development of study programmes.

Domestic universities that collaborate with UNSOED include:

- Universitas Negeri Yogyakarta,
- Universitas Airlangga,
- Universitas Sebelas Maret,
- Universitas Diponegoro,
- Universitas Sultan Agung Tirtayasa, and
- Universitas Negeri Semarang.

Overseas universities in cooperation with UNSOED include:

- The University of North Malaysia,

⁵² See <http://sipa.fh.unsoed.ac.id/>, last access on July 14, 2023

- Hebei University China,
- National Yunlin University of Science and Technology Taiwan,
- Mahasarakham University Thailand,
- University of Debrecen Hungary,
- Pukyong National University Korea,
- Teikyo University Japan and
- Takamatsu University Japan.

The cooperations are mostly in the field of Education and Research. Cooperation agreements are outlined in Memorandums of Understanding (MoUs) and Memorandums of Agreement (MoAs).

In the field of education, cooperations include: student exchange, lecturer exchanges, visiting professors, double degree programmes, and credit transfers as well as organising joint international seminars and conferences. In the field of research, the work programme includes international publications.

In double degree programmes students can study abroad for four semesters and credits can be transferred. Credit transfer for student mobility is part of the learning agreement. The learning agreement is the basis for the implementation of the collaboration between the host university and the home university (UNSOED) and the conversion of courses taken by students in the student exchange programme or international credit transfer.

International programme managers also make direct promotional visits to prospective partner universities, such as Yuntech University, Takamatsu University, Hebei University, and have approached several universities in Europe (University of Debrecen in Hungary, Nisantasi University in Turkey, Maria Curie-Sklodowska University in Poland) and Australia.

Cooperation with foreign universities is also evident in international seminars and conferences, such as ICORE (International Conference on Rural Development and Entrepreneurship). This international conference involves hosts from FEB UNSOED, Hebei University (China) and the University of North Malaysia (Malaysia). The participants of the international conference come from Indonesia, China, Malaysia, Japan, Thailand, Hungary, Morocco and Taiwan.

Cooperation with foreign higher education institutions is carried out in order to improve faculty performance, one of which is identified from the number of foreign students taking credit transfers, double degrees or full degrees at FEB UNSOED.

BLP has academic cooperation agreements with national universities and abroad. These collaborations are implemented in activities such as international conferences, national seminars, Forum Group Discussions (FGD), and joint research. Students also benefit from these collaborations through collaborative learning activities with universities abroad such as going on student exchange with OP Jindal Global University (QS rank 70) and Universiti Kebangsaan Malaysia (QS rank 201-250) and listening to invited speakers from various partners in the International Conference on Law, Governance and Social Justice (ICOLGAS).

The Faculty of Law has collaborated with the Faculty of Law, Universitas Gadjah Mada (UGM), Faculty of Law, Universitas Airlangga (QS rank 101-150 in Law and Legal Studies), and Manokwari College of Law, among others, in the form of national seminars, joint research, and student exchanges in the Independent Learning - Independent Campus programme (MBKM). Cooperation is also carried out with various government institutions, such as the Attorney General's Office of the Republic of Indonesia, the Supreme Court of the Republic of Indonesia, the People's Consultative Assembly of the Republic of Indonesia, the Purbalingga Land Office,

as well as the Regional Government of Banyumas Regency. In addition, collaboration has also been established with the Purwokerto District Attorney's Office and the Purwokerto Court which provides training on moot court practices to help students perform in championships at the national and international levels.

Cooperation with business enterprises and other organisations

FEB UNSOED cooperates with various institutions and business companies. The legality of the cooperation is carried out by signing the MoU and MoA between FEB UNSOED its partner institutions. Government institutions that have signed the MoU and MoA include Bank Indonesia, Regional Governments in Central Java (Banyumas, Banjarnegara, Purbalingga, Kebumen, Cilacap Pekalongan, Brebes), Financial Services Authority, Ministry of Finance, and Ministry of Communication and Information.

Business institutions that have signed the MoU and MoA include cooperatives in Central Java, PT. Kereta Api Indonesia, PT. MNC Security, PT. Indonesia Stock Exchange, Professional Certification Institute - Accounting Technician (LSP-TA), National Professional Certification Agency, PT. Adama and PT. Bulog. These cooperations benefit students in several ways: to do internship programmes, company visits, data sources for a graduating paper/thesis, and job vacancies information.

Lecturers collaborate with business on research and consulting projects, such as community satisfaction research, economic surveys, academic manuscripts, business feasibility studies, taxation and financial audit projects. Practitioners from various government agencies and industry are intensively involved as resource persons in webinars, public lectures, lectures by guest lectures, and national seminars.

The **BLP** itself has established non-academic collaborations with companies and institutions such as PT. Bank Syariah Indonesia and PT. Wijaya Karya. These collaborations are manifested in the implementation of the Independent Learning - Independent Campus Internship (MBKM) for one semester. The internship aims to improve and practice student's knowledge in the workplace, especially in practicing business law.

Appraisal:

The scope and nature of cooperation with other HEIs that are relevant for the programmes are plausibly presented. The agreements are documented in MoU's and MoA's. The cooperations are actively pursued and provide several benefits for students and lecturers regarding education and research activities and mobility programmes. This contributes to the development of the students' international qualification and intercultural skills.

The panel strongly **recommends** pursuing strategic partnerships to improve access to literature.⁵³ Moreover the University should formulate a strategy for collaborations that suit the specific University vision (rural development and local wisdom). Research collaborations should benefit and be sought out specifically to the purpose of supporting this vision.

The pursuit of partners in Europe agrees with wishes of students who would like to have access to European Universities for doing their MBKM or internship programmes. The panel encourages this step.

⁵³ See chapter 4.4

The scope and nature of cooperations with businesses relevant to the programmes are plausibly presented. The agreements forming the basis of the cooperation are documented. The cooperations are actively pursued and benefit the study programmes development and the integration of theory and practice.

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

4.4 Facilities and equipment

Quantity, quality, media and IT equipment of teaching and group rooms

FEB UNSOED has eleven buildings with two up to seven floors. Of the eleven buildings, five function as lecture buildings, two for lecturers' rooms and offices, one building for the Scientific Information Centre, one building for the Integrated Laboratory, and one building to host student clubs.

FEB UNSOED has 32 classrooms used for lectures and eleven rooms for group meetings. All lecture rooms and group rooms are equipped to support the learning process, such as having air conditioners, LCD projectors, whiteboards, desks and chairs for lecturers, and chairs for students. Lecturers and students can also access wireless LAN internet for free on campus. In addition, the faculty also has a Computer Laboratory to support the student learning process. It consists of four rooms with 137 computers connected to LAN. The faculty will continue to improve and develop the facilities in the future.⁵⁴ Janitors and technicians maintain these facilities and can immediately resolve issues.

To support the blended learning process, the University provides an LMS facility called eLDirU.

Regarding multimedia facilities, FEB there is the Multimedia Laboratory and the Information System Unit. Students can access information systems as needed, such as SIPENSU, SIA, SIKEMAS, ELDIRU, and SISTA. The Investment Gallery Laboratory, Foreign Language Laboratory, Minibank, Export Import Laboratory, Entrepreneurship Laboratory, Edumart, Career Laboratory, Laboratory of UMKM and Cooperatives, Digital Marketing Laboratory, and Tourism Laboratory support the learning process.

The **BLP** has six buildings, the Justicia Building 1, 2, 3, 4, 5 and Graha Adhyaksa. The Justicia 1 (J1) building consists of 15 lecture halls and two Legal Proficiency Education and Training

⁵⁴ See p. 127 self-evaluation report

rooms. On the first floor there is also the Secretariat of the Journal of Legal Dynamics, Legal Idea, Authentic Law, and the Secretariat of IUP (international class of BLP).

Each lecture hall has a capacity for 40 to 100 students. All classrooms are equipped with desks and chairs, LCD projectors, computers, a web camera, wired internet access, whiteboards, audio system, and AC. The on-campus wireless LAN is available free of charge and accessible to all students via their respective SSOs at any time. To ensure that all lecture equipment can function properly, the BLP conducts routine checks at least once a week. If there are problems with lecture facilities or an unstable internet network, students can contact the standby technician in Building J1.

The Justicia 2 (J2) building consists of an Academic Service Room, Administrative Office, and Finance, as well as a Lecturer Room with eight sections. There is also a Dean Room, Meeting Room, and three Seminar Rooms. The Justicia 3 (J3) building consists of a Library, Video Conference Room, and a Multifunction Hall. The Justicia 4 (J4) building is used as a Law Laboratory, Notary Practice Room, Journal Room, Multimedia Room, Achievement Center Room, and Professor Room. The Justicia 5 (J5) building consists of twelve rooms that are used by the student clubs.

Graha Adhyaksa Building consists of seven professor rooms, four lecture rooms for a doctoral programme, and an auditorium designed to host important events such as conferences, seminars, and other similar gatherings. All classrooms are equipped with desks and chairs, LCD projectors, computers, a website camera, wired internet access, whiteboards, audio system, AC and interactive flat panel.

Access to literature

Students can access literature by visiting the University library and Scientific Information Centre which are operational every Monday – Saturday at 8 a.m. – 4 p.m. Both can be used by students to access textbooks, e-books, journals, proceedings, scientific magazines, scientific papers, theses, and dissertations. The University library hosts a collection of 79,283 titles. The Scientific Information Centre hosts 6,015 pieces of literature and references. Students and lecturers can access the online library anytime.⁵⁵ The website can be used to search the collection of book titles, databases, e-journals, and e-books. The literature listed in the SLP of each course in each study programme is available in hardcopy format in the library, either the University library or the Scientific Information Centre in the faculty. To ensure the accessibility of literature by each student, lecturers also provide softcopies of books, course modules, and scientific articles.

The databases available are:

- the UNSOED repository,
- Proquest Database,
- Springer Link Database,
- Portal Garuda,
- ISJD, and
- Indonesia One Search.

E-journal repositories are Ebscohost, Soedirman Online Journal (JOS), Directory of Open Access Journal (DOAJ) and SpringerLink.

⁵⁵ <https://perpus.unsoed.ac.id/>, last access June 7, 2023

Library staff have qualifications as librarians with a formal educational backgrounds and librarian certification.

In addition, students and lecturers can also access literature on a website⁵⁶ managed by the government and free of charge for students. The service provides literature from repositories such as SAGE, Proquest, Taylor and Francis, Wiley, Sciencedirect, EmeraldInsight, Cengage Learning, Elsevier, and Ebscohost.

The **BLP** has a reading room that has various collections of legal literature, both books from Indonesian authors and books from foreign authors, also in English. So far, there are a total of 3,215 titles with 32,994 copies of literature in the room. The Reading Room is integrated with the University Main Library which is managed by UNSOED through a library automation programme.

Appraisal:

The panel was impressed with the facilities for students regarding access to labs, technology, and study rooms. For special contents of the curriculum (e.g., business games, role-playing laboratories), the University possesses appropriate rooms which possess the specific technical components needed. The rooms are properly equipped for disabled students and give them barrier-free access.

Access to relevant and up-to-date literature and journals as well as to digital media is ensured by the new budget provided (Rector's letter of commitment⁵⁷). Moreover, the University underlines its collaboration for this purpose with the University of Debrecen, Hungary. The panel trusts that the new literature references added to the semester lesson plans/module descriptions⁵⁸ are available in the library.

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

4.5 Additional services

Career counselling and placement service

At the University level, career consulting services are managed by Soedirman Career Centre (SCC), while at the faculty level they are managed by the Career Development Laboratory and Alumni Network. The two service units collaborate with each other in organising various programmes to support students in getting jobs that match their interests and talents. The

⁵⁶ <https://e-resources.perpusnas.go.id/>, last access June 7, 2023

⁵⁷ See p. 15 in the Statement of the HEI

⁵⁸ See p. 4 f. and 9 in the Statement of the HEI

programmes include organising career consultations with regards to the students' potential, interests, and talents, developing student soft skills, organising career orientation, organising campus job fairs, providing job vacancy information, collaborating with various agencies and companies for student internship programmes, and collaborating with agencies for campus recruitment. One example is the talent scouting programme with the Financial Services Authority.

Strengthening soft skills is a strategic element in guidance activities carried out by the SCC, which includes tracer studies, and holding annual job fairs either in collaboration with a network of national career centres or independently held by UNSOED. It has held an annual job fair entitled Bursa Gaweyan UNSOED (BAGUS UNSOED) since 2015.

The SCC (at the University level) and the Career Development Laboratory (at the faculty level) offer consulting, counselling, and coaching for students every Monday to Friday from 9 am to 4 pm. In addition, all graduating students participate in career orientation.

The **BAP**, **BMP**, and **BEP** can turn to the Career Development Laboratory and Alumni Centre at FEB UNSOED. The Career Development Laboratory is managed by a coordinator and expert staff, who have been certified in coaching. The laboratory is also directly involved in the process of recruiting students to take part in internship programmes in several companies. The activities include training to students and alumni, such as preparation for writing CV/application letters, interview preparation, time management, and presentation preparation to prepare students during the job search process and to develop their abilities. Training for job interview techniques is also held with resource persons coming from practitioners of alumni and non-alumni of FEB UNSOED.

Career guidance and job placement services for **BLP** are managed by the faculty which is in charge of preparing students to work after they graduate, offering career information and preparation, and also organising recruitment and selection programmes.

The Faculty of Law has established a Law Faculty Career Centre.⁵⁹ The activities include providing career references through Career Classes with sources from alumni who work in the field of law, career references regarding recruitment stages, and information regarding career pathways.

Alumni Activities

Alumni activities at the University level (all faculties) are managed by the UNSOED Alumni Family. FEB UNSOED alumni are also members of the **FEB** Alumni Family Association.

The main objective of the FEB Alumni Family Association is the development of networks among FEB UNSOED alumni so that they can contribute to FEB. The management, management staff, and programmes of UNSOED KAFE can be seen on the website.⁶⁰ KAFE's programmes include collecting alumni data for network expansion, providing scholarships to students, facilitating internships for students, providing job vacancies, and sharing knowledge by becoming guest lecturers. The Vice Dean for Student Affairs and Alumni coordinates with the management of UNSOED Alumni Family and UNSOED KAFE when implementing changes in the study programmes.

The **Faculty of Law** has a Family of Alumni from the Faculty of Law of UNSOED. Activities carried out by the Alumni Family of the Faculty of Law mainly aim to build and strengthen

⁵⁹ <http://pusatkarir.fh.unsoed.ac.id/> (in Indonesian), last access May 18, 2023

⁶⁰ See <https://kafe-unsoed.com/> (in Indonesian), last access on July 14, 2023

networks. The Alumni Family is also involved in organising various scientific activities such as seminars, FGDs, and other social activities relevant to the field of law. In addition, alumni representatives are invited once a year by both the BLP and the Faculty to provide evaluations and feedback for the programme curriculum and support debriefing activities for prospective graduates four times a year.

Appraisal:

The panel was very impressed by the Career Centre at UNSOED. A professional team at the centre provides counselling services to students and graduates on an individual basis. Moreover, the data that is being collected and analysed at the career centre provides valuable insights for the programmes' management. Various activities are being carried out to support student's employability during and after their studies like internships, career counselling, job fairs, and support for writing CVs. For internships and at job fairs the Career Centre has access to a broad network of businesses, also facilitated via alumni. This network is maintained and nurtured by the SCCs activities.

Besides the University alumni network, each faculty has their own alumni family that is equally maintained and nurtured by various activities. The alumni families are also involved in surveys, and in curriculum reviews. The relationships to alumni are valuable for the study programmes and have provided further internship and job opportunities for students.

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

4.6 Financing of the study programme (Asterisk Criterion)

As a State University and a Public Service Agency (BLU) UNSOED has flexibility in financial management. Funding for the management and implementation of learning, research, and community service, as well as the development of human resources and infrastructure at **FEB** UNSOED come from the State. Additionally, UNSOED collects student fees, and receives some funds from cooperations (regarding rent institutional cooperation, business entity cooperation, and cooperation with local governments).

In the preparation of activity and budget plans, the faculty always involves all study programmes within the FEB through the Planning and Development Meeting of FEB UNSOED forum. UNSOED's budget policy guarantees their students to be able to complete their studies.⁶¹ The contribution of the Single Tuition Fee paid by students towards annual expenses for the operational costs of education reaches 50-55 %. Policies related to the termination or dissolution of study programmes are regulated in the Regulation of the Minister of Education

⁶¹ See p. 127 self-evaluation report

and Culture. The Ministry will resolve academic and non-academic problems with study programmes that are disbanded within at least one year from when the termination or dissolution was determined. According to the University, it is very rare for a study programme at a state university to be discontinued. There is no minimum number of students in the study programme at FEB UNSOED.

Financial management at the **BLP** level is carried out through a bottom-up mechanism. The BLP carries out budget management planning autonomously, through the preparation of Business Plans and Budgets. The preparation of the Business Plan and Budget is oriented towards financing the work programme which is proposed to the Dean and continued to the Rector at the beginning of each new academic year. Budget allocations decided through faculty work meetings are adjusted to the needs of implementing the Three Pillars of Higher Education programme at the study programme level.

Appraisal:

UNSOED is a state University with funding from the government for its study programmes at FEB (**BAP**, **BEP**, **BMP**). While FEB does not require a minimum number of students enrolled per year or per semester, the **Law** programme needs to consider and justify its budget plan to the Dean and the Rector. The BLP carries out budget management autonomously. However, the Faculty of Law is still under the umbrella of UNSOED. In the rare case a study programme is discontinued, the Ministry will handle problems within a year.

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

5. Quality assurance and documentation

Quality Assurance and quality development with respect to contents, processes and outcomes

Accounting (BAP), Development Economics (BEP), Management (BMP) at the Faculty of Economics and Business (FEB)

UNSOED itself is one of only five state universities in Central Java that have been accredited A by the government.⁶² Academic quality assurance and study programme development at UNSOED is based on the Internal Quality Assurance System (SPMI) which aims to ensure the fulfilment of higher education standards in a systemic and sustainable manner so that a culture of quality grows and develops. The planning, implementation, evaluation, control, and development of the assurance standard are based on higher education standards set by the Rector with the approval of the academic senate.

The Internal Quality Assurance Standard also considers results of internal reviews of regulations, input from stakeholders, results of benchmarking and/or results of tracer studies with an emphasis on quality and honesty. The SPMI activity cycle is evaluated at least once a year through an internal quality audit. FEB checks the quality system of each study programme through national, regional, and international accreditation.

Quality assurance at the University is carried out by the Institute for Learning Development and Quality Assurance, at the faculty level by the Quality Assurance Group (GPM), and at the study programme level by the Quality Control Group.

In the learning evaluation process, FEB uses statistical data on Lecturer Academic Performance Indicators obtained from evaluations from students as feedback on teaching and learning activities by lecturers. Monitoring and evaluation of learning is carried out by the GPM distributing questionnaires to students at the end of each semester to measure student satisfaction levels and obtain suggestions for improvement of the study programmes. Evaluations cover academic quality, research, community service, lecturers, academic and administration support staff, FEB alumni and student satisfaction, and graduate users. The evaluation assesses the suitability of the material, lecturers' teaching methods, references, and assessment components.

The results of the internal audit are reported to the heads of faculties and study programmes. Based on the results of the internal audit, the quality assurance unit, faculty leaders and study programmes coordinate to discuss the necessary follow ups to the findings, which is often done during the faculty management review meeting. The results of the evaluation are presented in the form of statistical data and then analysed further to obtain feedback and become the basis for decision making by faculty leaders.

Lecturers can also provide feedback related to study programmes by attending informal and formal forums held by study programmes, academic meetings, informal lecturer meetings, Planning and Development Meeting, and curriculum workshops.

Curriculum review and evaluation involve both internal and external stakeholders. In the last two years, each study programme has conducted curriculum evaluations involving all stakeholders, lecturers, students, alumni, graduate users, curriculum experts, education experts, and parties from foreign universities. Curriculum evaluation in study programmes is carried out regularly and continuously with the aim of following changes in the environment and developments in the demands of the world of work. The results of the evaluation of

⁶² See p. 25 self-evaluation report

learning, curriculum, lecturers' performance, as well as evaluations from external parties are analysed by GKM and GPM and given to the Dean and Rector to be followed up. The results of the evaluation are shared in educational meetings and management review meetings, and then published for stakeholders on the faculty website and recorded in the form of the LAKIP annual report (Government Agency Performance Accountability Report). The report includes the achievements made, targets that have not been achieved, obstacles and shortcomings faced, as well as solutions on how to overcome any obstacles faced. This report is also submitted to the Planning and Development Meeting and to the faculty senate where it is used as evaluation material for improving performance and achievements in the following year, as measured by the Key Performance Index (IKU) and Additional Performance Index (IKT) that have been predetermined.

Law (BLP), Faculty of Law

Quality Assurance at the BLP is carried out by a Quality Control Team, formed by the Dean of the Faculty of Law. In addition, a quality assurance process is carried out by the Academic Senate of the faculty. Internal Quality Assurance System activities are carried out every semester and every year. Externally, the BLP is audited by the National Accreditation Board for Higher Education.

The aspects assessed in the study programme quality assurance process are the availability of quality assurance documents, content, process, and learning outcomes and the assessment includes mechanisms, procedures, and instruments for assessing student learning outcomes. There are several forms to implement a systematic and continuous monitoring (e.g., Semester Lesson Plan Form, Graduate Learning Outcomes Form, Graduate Competency Form, Full-Time and Part-Time Lecturer Monitoring Form, Recapitulation of GPA Evaluation and Study Period).

Curriculum quality assurance is based on the Quality Assurance System Manual, the Academic Policy of Undergraduate Programme in the Faculty of Law, the UNSOED Internal Quality Assurance System Manual, and the Academic Quality Standards for Undergraduate Programme in the Faculty of Law.

Evaluation of the implementation of lectures in each subject **by students** is carried out online through the Academic Information System at the end of each semester, which is also referred to as the Lecturer Academic Performance Index. This evaluation covers several aspects, including lecture material, lecturer competence, administration, and infrastructure. Evaluation of lecturer performance by students is one of the requirements for students to be able to access information about their grades. Students cannot fill out Study Plan Cards and access test scores if they have not filled out the evaluation form. The recorded evaluation results are then analysed by the academic system and submitted by the BLP to each lecturer in the form of an assessment of the Academic Performance Index of Lecturers at regular meetings at the beginning of the semester. These results are to be used to improve the quality of the teaching and learning process. In the same meeting, the BLP asks for input from lecturers to prepare a follow-up plan. This evaluation is also used by the programme to evaluate the student's study load for curriculum improvement. After the results of the evaluation have been analysed and a follow-up plan has been prepared, this is presented to the students via an online link from the academic system.⁶³

⁶³ See <https://sipa.fh.unsoed.ac.id> (in Indonesian), last access on September 2, 2023

At least once a year, the BLP distributes surveys to be filled out **by lecturers** related to the evaluation of the programme, especially the curriculum and courses. In addition, in every study programme meeting, opportunities are always provided for lecturers to ask questions, express opinions, or provide inputs. The results of the evaluation, as well as the minutes of the meeting, are then studied and analysed by the Quality Control Team to determine a Follow-up Plan. After being agreed upon by the Faculty Senate, the findings of the evaluation along with the follow-up plan are presented to the lecturers in the lecture preparation meeting.

In addition to students and lecturers, the BLP also asks for evaluation from **external parties** such as alumni, institutions that collaborate with the programme, and graduate users through tracer studies prepared by the Tracer Team at the Study Programme level. This evaluation is conducted annually by distributing questionnaires through Google Forms.

Upon obtaining evaluation results and findings from the Internal and External Quality Assurance Systems, the BLP holds meetings with the faculty to determine a follow-up plan for the improvement of its quality. The results of the evaluation and the follow-up plan are then also conveyed to external parties.

Programme Documentation

Accounting (BAP), Development Economics (BEP), Management (BMP) at the Faculty of Economics and Business (FEB)

Stakeholders, which include alumni, graduate users, partners and the public, can obtain information about study programmes on the faculty website and social media, such as Instagram, as well as via telephone or messaging applications. Information on registration and the programmes offered can also be obtained through the brochure provided at the information desk. The applicable curriculum can be accessed through the faculty website which includes all study programmes under the auspices of the faculty. The purposes of the learning process and content is contained in the Academic Guidebook.

Information about activities in the academic year can be obtained from the websites of the University, faculties and study programmes. This information is updated every academic year by the University's Public Relations division. The information available includes profiles of the University, faculties, and study programmes, the academic calendar, Student information (scholarships, student clubs, student businesses), research and journals, local and international cooperation, results of performance evaluation.

Law (BLP), Faculty of Law

The profile of the BLP and its activities, both academic services and non-academic services, for students are documented by the faculty through its website⁶⁴ and Instagram.⁶⁵ In its website, the Faculty of Law published the BLP profile which contains its vision, mission, list of human resources, supporting units, three pillars policies, academic community activities, student activities, and alumni activities.

This publication aims to provide the widest possible information to students as users of the academic services and the public at large about how the Faculty and the BLP carry out their academic activities. Information about academic services is available on the website, including access to the curriculum and academic calendar, and information on the support of student

⁶⁴ See <http://fh.unsoed.ac.id/>, last access on July 17, 2023

⁶⁵ See @fhunsoed_official, last access on July 17, 2023

activities outside of campus, examination and final project guidelines, and information on guidance and counselling services for students.

Information related to all academic activities (such as curriculum, lecture schedules, seminar activities, and practicum activities) and non-academic activities (such as student clubs' activities, competitions, and organisations) from the BLP is documented and published. (on the website and Instagram, on WhatsApp, and Facebook of the Faculty). In addition, during the Faculty of Law's anniversary event, the Dean reports his performance to the Rector once a year.

Appraisal:

The panel is convinced that the quality assurance and development procedures at UNSEOD are systematically and continuously implemented. The quality of the study programmes is monitored and developed at the University level, faculty level and study programme level with respect to its contents, processes, and outcomes. The Quality Assurance Control Team takes into account the evaluation results and the analysis on student workload, success rate, and graduate employment as well as the profile of the student population. Relevant external stakeholders are invited to give feedback. Faculty members and students regularly participate in evaluations. Responsibilities are clearly defined.

The University makes sure that all parties involved (especially students) are informed about the respective evaluation results. The link to the student survey results is provided on the UNSEOD website (IKAD) using the student user and password.

The study programme's content, curriculum and examination scheme have been suitably documented and published (e.g., course plan and exam regulations). The panel **recommends** making the curriculum digitally available in English to accommodate foreign students.

The University regularly publishes current news and information – both quantitative and qualitative – about the study programme on its website and social media channels. The documents exceed the standards by actively maintaining press relations and network communication. An annual report on the developments of UNSEOD and its study programmes is published on the website and available to all stakeholders.

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

Quality profile

HEI: Universitas Jenderal Soedirman, Indonesia

Bachelor programmes:

1. Accounting (S.Ak.) (BAP)
2. Development Economics (S.E.) (BEP)
3. Management (S.M.) (BMP)
4. Law (S.H.) (BLP)

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

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.2.1* Modular structure of the study programme (Asterisk Criterion)			x		
3.2.2* Study and exam regulations (Asterisk Criterion)				Condition : all programmes	
3.2.3* Feasibility of study workload (Asterisk Criterion)			x		
3.2.4 Equality of opportunity			x		
3.3 Didactical concept					
3.3.1* Logic and plausibility of the didactical concept (Asterisk Criterion)			x		
3.3.2* Course materials (Asterisk Criterion)			x		
3.3.3 Guest lecturers			x		
3.3.4 Lecturing tutors			x		
3.4 Internationality					
3.4.1* International contents and intercultural aspects (Asterisk Criterion)			BEP, BMP, BLP	Condition : BAP	
3.4.2 Internationality of the student body				x	
3.4.3 Internationality of faculty			x		
3.4.4 Foreign language contents			x		
3.5* Multidisciplinary competences and skills (Asterisk Criterion)			x		
3.6* Skills for employment / Employability (Asterisk Criterion)			x		
4. Academic environment and framework conditions					
4.1 Faculty					
4.1.1* Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			x		
4.1.2* Academic qualification of faculty (Asterisk Criterion)			x		
4.1.3* Pedagogical / didactical qualification of faculty (Asterisk Criterion)			x		
4.1.4 Practical business experience of faculty			x		
4.1.5* Internal cooperation (Asterisk Criterion)		x			
4.1.6* Student support by the faculty (Asterisk Criterion)		x			
4.1.7(*) Student support in distance learning (only relevant and an Asterisk Criterion for blended-learning/distance learning programmes)					x
4.2 Programme management					
4.2.1* Programme Director (Asterisk Criterion)			x		
4.2.2 Process organisation and administrative support for students and faculty			x		

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