

Decision of the FIBAA Accreditation and Certification Committee



21st Meeting on March 27, 2026

PROGRAMME ACCREDITATION

Project Number:	22/045 Cl. 2
Higher Education Institution:	Udayana University
Location:	Bali, Indonesia
Study programme:	Bachelor of Economics Bachelor of Management Bachelor of Accounting Master of Accounting
Type of accreditation:	initial accreditation

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

Accreditation

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:

- **Condition** (see chapter 5.3): UNUD regularly updates the study programme websites to ensure that all relevant and current information is available and publishes more detailed content on the programmes.

Proof of meeting these conditions is to be submitted by December 26, 2026.

Period of Accreditation: March 27, 2026, to March 26, 2031.

The FIBAA Quality Seal is awarded.

Assessment Report

Higher Education Institution:

Udayana University, Indonesia

Bachelor/Master programme:

1. Bachelor of Economics
2. Bachelor of Management
3. Bachelor of Accounting
4. Master of Accounting

Qualification awarded on completion:

1. Bachelor of Economics
2. Bachelor of Management
3. Bachelor of Accounting
4. Master of Accounting

General information on the study programme

Brief description of the study programme:

Bachelor of Economics (BoE)

The BoE, offered by the Faculty of Economics and Business, provides a comprehensive grounding in economic theory and applied analysis, with an emphasis on both regional and global contexts. Graduates are prepared for roles as economists, assistant practitioners or consultants, junior economic analysts, and social entrepreneurs.

Bachelor of Management (BoM)

BoM, offered by the Faculty of Economics and Business, focuses on developing strategic thinking and leadership skills for the modern business environment. The programme aims to produce graduates with international competitiveness while allowing flexibility for individual interests and potential. It combines three elements: core subjects (management, business), supporting subjects (research, technology), and distinctive subjects reflecting Bali's culture and creative economy.

Bachelor of Accounting (BoA)

BoA, offered by the Faculty of Economics and Business, equips students with qualifications in financial accounting, management accounting, and auditing to meet employer requirements in the accounting field. Graduates are prepared for roles as entrepreneurs and assistant researchers.

Master of Accounting (MoA)

MoA, offered by the Faculty of Economics and Business, provides advanced knowledge in accounting theory, auditing, and financial management. Graduates gain understanding of behavioural aspects in financial accounting, management accounting, and auditing, alongside specialised analytical and evaluative skills that enhance employability.

Type of study programme:

Bachelor programme: BoE, BoM, BoA

Master programme: MoA

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

BoE: 4 years/8 semesters, 244.8 ECTS credits /144 SKS credits

BoM: 4 years/8 semesters, 244.8 ECTS credits /144 SKS credits

BoA: 4 years/8 semesters, 244.8 ECTS credits /144 SKS credits

MoA: 2 years/4 semesters, 91.8 ECTS credits /54 SKS credits

Mode of study:

full-time

Didactic approach:

study programme with obligatory class attendance

Double/Joint Degree programme:

no

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

BoE: 300

BoM: 425

BoA: 400

MoA: 75

Programme cycle starts in:

September

Initial start of the programme:

BoE: June 1967

BoM: September 1967

BoA: July 1989

MoA: November 2007

Type of accreditation:

initial accreditation

Procedure

A contract for the initial accreditation of the Bachelor of Economics, Bachelor of Management, Bachelor of Accounting and Master of Accounting was concluded between FIBAA and Udayana University on June 16, 2022. On November 29, 2024, the HEI submitted a self-evaluation report, which included a detailed description of the programme and further documents in order to prove that the criteria for programme accreditation are met.

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

Prof. Dr. Martin Bickl

German University of Applied Sciences (DHAW)
Professor of International Management and Leadership

Dennis Boelcke

Julius-Maximilians-Universität Würzburg
Student: Management, M.Sc., Completed: Economic Sciences, B.Sc.

Prof. Dr. Olivia Fachrunnisa

Universitas Islam Sultan Agung (UNISSULA)
Professor and Researcher, Dean, Faculty of Economics and Business (FEB)

Prof. Dr. Volker Nitsch

Technical University of Darmstadt
Full Professor of Economics, Chair of International Economics

Prof. Dr. Stefan Veith

Bremen University of Applied Sciences
Professor of Business Administration, in particular Accounting & Controlling

Magdalena Wittmann

Körber Supply Chain Logistics GmbH
Head of Finance, Customer Services, Parcel International and Mail Lifecycle Business

FIBAA project manager:

Maya Köhler

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an online conference. The online conference took place on September 23-24, 2025, via the video conferencing tool *Zoom*. At the end of the online conference, the panel has given short feedback on its first impressions to representatives of the HEI.

The assessment report based on this was delivered to the HEI for comment on 9 March 2026. The statement on the report was given up on 15 March 2026. It has been taken into account in the report at hand.

¹ The panel is presented in alphabetical order.

Summary

For Bachelor programmes

The Bachelor of Economics, Bachelor of Management and Bachelor of Accounting offered by Udayana University fulfils with one exception the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on March 27, 2026, and finishing on March 26, 2031 under the condition. 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.

For Master programmes

The Master of Accounting offered by Udayana University fulfils, with one exception, the FIBAA quality requirements for master programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting March 27, 2026, and finishing on March 26, 2031, under the condition. 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 with the Bologna Declaration.

The panel members identified a need for improvement regarding the following aspects²: Insufficient programme description on the study programme websites. They recommend the accreditation on condition of meeting the following requirements:

- **Condition 1** (see chapter 5.3): UNUD regularly updates the study programme websites to ensure that all relevant and current information is available and publishes more detailed content on the programmes.

Proof of meeting this condition is to be submitted by November 26, 2026.

Furthermore, the quality requirement(s) that have not been fulfilled – 3.4.2 Internationality of the student body – is not an asterisk criterion and therefore does not lead to a condition. The measures the HEI takes to solve the identified problem are to be considered during the re-accreditation.

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

- Establishing clear responsibilities and a formal set of rules to guide both students and academic advisors (see chapter 3.2).
- Introducing a more structured process for engaging international guest lecturers, including defined periods and clear guidelines to ensure consistency and maximise impact (see chapter 3.3).

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

- Continuing to form new cooperations with HEIs and other academic institutions or networks as well as business enterprises and other organisations and actively maintaining existing ones (see chapter 3.4).

Furthermore, for **MoA** the panel **recommends**:

- Integrating academic writing contents into existing courses or adding a dedicated course. This must then be clearly reflected in the course descriptions (see chapter 3.1).
- Considering whether publishing the Master thesis is necessary as a requirement (see chapter 3.1).

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

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

- Internal cooperation (see chapter 4.1)

Additionally, for **BoE and BoA**:

- Logic and conceptual coherence (see chapter 3.1)
- Methods and scientific practice (see chapter 3.1)

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

Information

Information on the Institution

Udayana University (**UNUD**) is Bali's oldest state university, founded on August 17, 1962. It began with the Faculty of Letters, established in 1958 as a branch of Airlangga University. Unud holds Public Service Agency (BLU) status, the second of three campus autonomy levels in Indonesia. Located in Bali, with well-known Indigenous cultural characteristics and world-class tourist destinations, Unud contributes to developing and preserving indigenous culture. As a result, the orientation of Unud's strategic ideas in education, research, and community services is culture.

With its prospective vision of "becoming an excellent, self-reliant, and culture-oriented university," the University has a strong position as one of the leading universities, particularly in Indonesia's Eastern region.

To achieve this vision, the higher education mission reflected at Udayana University encompasses the following measures:

- conducting a qualified higher education to produce highly motivated and intelligent graduates in accordance with the demands of the local, national and international community;
- developing research and community service on the basis of national and community interests;
- empowering Udayana University as an institution that produces and develops knowledge, technology, and culture for the welfare of society; and
- producing innovative and prospective works for the development of Udayana University as well as the national economy.

As of 2023, Unud has 13 faculties, one graduate school, and 30,284 students across 124 study programmes, including 395 international students, 56 inbound, 65 outbound, and 102 international staff. The University employs 1,606 lecturers – 972 men and 634 women – 809 of whom hold PhDs.

Ranked among Indonesia's top 20 universities³, UNUD strives for international-standard education and enhances research and community engagement. Its vision is to be excellent, self-reliant, and cultured, fostering competitiveness, innovation, leadership, entrepreneurship, and academic integrity based on Pancasila and local wisdom.

In performing its duties as an educational service provider and contributing to global research, Udayana received recognition from various national and international institutions, all contributing to internationalisation. The recognitions obtained by Udayana University to date include the following:

- Rank A in national institutional accreditation through Badan Akreditasi Nasional – Perguruan Tinggi (BAN-PT): rank A (27th Aug. 2024 – 24th Aug. 2029)
- QS Ranking Position Asia: #581, QS Ranking World: #1,401
- EDU Rank: Indonesia: #13; Indonesia: #351; global: #1,315
- Scimago Institutions Ranking (SIR): national: Top #40/50; global: #1,917 (March 2025)

³ UNUD's SER, p. 7.

- URAP University Ranking by Academic Performance – by Field (Business): #1,608 (July 2024)
- Webometrics Rank of Universities: 3,209 (July 2024)

Students' trajectory is centrally monitored and integrated into an online system called IMISSU every semester. The following description presents statistical data on applicants, the number of first-year students, international students, the student success rate, average study duration, and average final grade, which will inform further programme development.

Statistical Data

Bachelor of Economics

		2018	2019	2020	2021	2022	2023	2024	/ 2025
		1. Cohort	2. Cohort	3. Cohort	4. Cohort	5. Cohort	6. Cohort	7. Cohort	8. Cohort
# Study Places offered by HEI		265	300	300	300	250	300	300	300
# Applicants	Σ	1,579	1,491	1,065	1,575	1,441	2,457	1,005	893
	f								
	m								
Application rate		595.85%	497.00%	355.00%	525.00%	576.40%	819.00%	335%	297.67%
# First-Year Students (accepted applicants)	Σ	152	303	290	306	239	274	263	232
	f	88	182	185	192	152	174	166	132
	m	64	121	105	114	87	100	97	100
Rate of female students		57.89%	60.07%	63.79%	62.75%	63.60%	63.50%	63%	56.90%
# Foreign Students	Σ	0	0	0	0	0	0	0	0
	f								
	m								
Rate of foreign students		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Percentage of occupied study places		57.36%	101.00%	96.67%	102.00%	95.60%	91.33%	87.70%	77.33%
# Graduates	Σ	119	249	226	173	0	0	0	0
	f	71	157	162	131	0	0	0	0
	m	48	92	64	42	0	0	0	0
Success rate (students who finished <u>their studies</u>)		78.29%	82.18%	77.93%	56.54%	0.00%	0.00%	0.00%	0.00%
Dropout rate (students who <u>dropped their studies</u>)		14.47%	3.96%	7.24%	9.80%	4.60%	6.20%	0.00%	0.00%
Average duration of study		3 years plus 10 months	3 years plus 9 months	4 years	3 years plus 10 months	0	0	0	0
Average grade of final degree		3.71	3.76	3.81	3.83	0	0	0	0

Bachelor of Management

		2018	2019	2020	2021	2022	2023	2024	2025
		1. Cohort	2. Cohort	3. Cohort	4. Cohort	5. Cohort	6. Cohort	7. Cohort	8. Cohort
# Study Places offered by HEI		265	300	300	300	350	350	380	425
# Applicants	Σ	6,039	3,785	4,719	5,317	4,847	4,158	3,545	3,250
	f								
	m								
Application rate		2278.8%	1261.67%	1573.00%	1772.33%	1384.86%	1188.00%	933%	764.71%
# First-Year Students (accepted applicants)	Σ	248	285	297	324	345	321	361	421
	f	120	133	128	123	137	131	231	267
	m	128	152	169	201	208	190	130	154
Rate of female students		48.39%	46.67%	43.10%	37.96%	39.71%	40.81%	64%	63%
# Foreign Students	Σ	1	0	0	0	1	0	0	2
	f	1	0	0	0	1	0	0	0
	m	0	0	0	0	0	0	0	2
Rate of foreign students		0.40%	0.00%	0.00%	0.00%	0.29%	0.00%	0.00%	0.48%
Percentage of occupied study places		93.58%	95.00%	99.00%	108.00%	98.57%	91.71%	95.00%	99.06%
# Graduates	Σ	212	231	236	181	0	0	0	0
	f	116	97	145	130	0	0	0	0
	m	96	134	91	51	0	0	0	0
Success rate (students who finished their studies)		85.48%	81.05%	79.46%	55.86%	0.00%	0.00%	0.00%	0.00%
Dropout rate (students who dropped their studies)		10.48%	12.63%	6.40%	12.35%	6.67%	2.80%	0.00%	0.00%
Average duration of study		3 years plus 8 months	3 years plus 9 months	4 years	3 years plus 9 months	0	0	0	0
Average grade of final degree		3.68	3.81	3.84	3.86	0	0	0	0

Bachelor of Accounting

		2018	2019	2020	2021	2022	2023	2024	2025
		1. Cohort	2. Cohort	3. Cohort	4. Cohort	5. Cohort	6. Cohort	7. Cohort	8. Cohort
# Study Places offered by HEI		285	310	300	300	300	350	380	400
# Applicants	Σ	4,989	3,022	3,080	3,165	2,597	2,457	2,268	2,378
	f								
	m								
Application rate		1832.64%	974.84%	1020.00%	1055.00%	865.67%	702.00%	597%	595%
# First-Year Students (accepted applicants)	Σ	251	284	293	315	293	332	340	364
	f	175	203	210	241	211	248	251	271
	m	76	81	83	74	82	84	88	93
Rate of female students		69.72%	71.48%	71.67%	76.51%	72.01%	74.70%	74%	74.45%
# Foreign Students	Σ	0	0	0	0	0	0	0	0
	f								
	m								
Rate of foreign students		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Percentage of occupied study places		94.72%	91.61%	97.67%	105.00%	97.67%	94.86%	89.47%	91.00%
# Graduates	Σ	209	243	243	213	0	0	0	0
	f	151	181	182	169	0	0	0	0
	m	58	62	61	44	0	0	0	0
Success rate (students who finished <u>their</u> studies)		83.27%	85.56%	82.94%	67.62%	0.00%	0.00%	0.00%	0.00%
Dropout rate (students who dropped their studies)		8.76%	4.23%	7.17%	9.52%	3.75%	5.12%	0.00%	0.00%
Average duration of study		3 years plus 8 months	3 years plus 9 months	3 years plus 10 months	3 years plus 9 months	0	0	0	0
Average grade of final degree		3.76	3.84	3.87	3.87	0	0	0	0

Master of Accounting

		2018	2019	2020	2021	2022	2023	2024	2025
		1. Cohort	2. Cohort	3. Cohort	4. Cohort	5. Cohort	6. Cohort	7. Cohort	8. Cohort
# Study Places offered by HEI		146	132	36	70	60	75	75	75
# Applicants	Σ	130	157	105	84	115	124	75	55
	f	70	100	74	61	83	92	55	39
	m	60	57	31	23	32	32	20	16
Application rate		89.04%	118.94%	291.67%	120.00%	191.67%	165.33%	100%	73.33%
# First-Year Students (accepted applicants)	Σ	88	87	49	50	74	74	65	46
	f	51	54	37	35	57	53	46	33
	m	37	33	12	15	17	21	19	13
Rate of female students		58%	62%	76%	70%	77%	72%	71%	71.74%
# Foreign Students	Σ	0	0	0	0	0	0	0	0
	f	0	0	0	0	0	0	0	0
	m	0	0	0	0	0	0	0	0
Rate of foreign students		0	0	0	0	0	0	0	0
Percentage of occupied study places		60.27%	65.91%	136.11%	71.43%	123.33%	98.67%	86.67%	61.33%
# Graduates	Σ	75	76	42	44	60	28	0	0
	f	45	49	34	34	47	26	0	0
	m	30	27	8	10	13	2	0	0

Appraisal:

The BoE study programme indicates consistently high demand for admission. Between 2018 and 2025, the number of applicants ranged from 893 to 2,457, resulting in application rates between 297.7% and 819% relative to available study places. The number of first-year students enrolled ranged from 152 to 306, generally aligning with the available study places. The percentage of occupied study places remained high across cohorts, typically between 87% and 102%, indicating effective utilisation of capacity. The share of female students consistently exceeded the male students, averaging around 57–64%. No international students were recorded in the cohorts during this period. The success rate ranged from 56.5% to 82.2%, with the highest completion rate observed in the 2019 cohort (82.18%). Dropout rates remained relatively low, generally between 3.96% and 14.47%, indicating stable student retention.

The number of applicants for the BoM study programme ranged from 3,250 to 6,039 between 2018 and 2025, resulting in very high application rates between 764% and 2,279% relative to available study places. During the same period, the number of study places increased from

265 in 2018 to 425 in 2025. The number of first-year students enrolled ranged from 248 to 421, with occupancy rates consistently high (around 91%–108%), indicating effective utilisation of available study places. Gender distribution shows a relatively balanced composition in earlier cohorts, while female participation increased significantly in recent cohorts, reaching 64% in 2024 and 63% in 2025. The success rate ranged from 79% to 85% for the first three cohorts, although the 2021 cohort shows a lower completion rate (55.86%), as some students may still be completing their studies. Dropout rates remain relatively low, ranging between 2.8% and 12.6%, with a declining trend in more recent cohorts.

The number of applicants for the BoA study programme ranged from 2,268 to 4,989 between 2018 and 2025. Although the number of applicants has gradually decreased in recent years, the application rate remains high, ranging from 595% to 1,883%. The number of first-year students enrolled ranged between 251 and 364, with the percentage of occupied study places remaining consistently high (approximately 89%–105). The gender distribution shows a strong predominance of female students. Graduate outcomes for earlier cohorts show strong completion performance. The success rate ranged from 82% to 86% for the first three cohorts, while the 2021 cohort shows a lower rate (67.62%) as some students may still be completing their studies. Dropout rates are relatively low, ranging between 4% and 9.5%, indicating good student retention. The average study duration is approximately 3 years and 8–10 months, which is close to the nominal four-year programme duration.

The number of applicants to the MoA study programme ranged from 55 to 157 between 2018 and 2025. The application rate varied significantly across cohorts, from 73% to 292%, suggesting fluctuations in applicant interest relative to the number of available study places. The number of first-year students enrolled ranged between 46 and 88 students per cohort. Gender distribution shows a clear predominance of female students, with female participation ranging from 58% to 77% across cohorts. Graduate outcomes for earlier cohorts show stable completion numbers, with 75–76 graduates in the first two cohorts and slightly lower numbers in later cohorts, as some students may still be completing their studies.

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programme (Asterisk Criterion)

The objectives of each study programme at Unud are aligned with the university's academic policies and education standards. In accordance with these standards, every study programme is required to develop a graduate profile, which serves as the basis for defining graduate competencies and learning outcomes. The graduate profile is formulated through a collaborative process that considers the vision and mission of the university and faculty, the Indonesian National Qualifications Framework (IQF), tracer study results, employer and graduate user feedback, labour market needs analysis, as well as input from accreditation bodies, professional associations, similar study programmes, students, lecturers, and staff. The defined graduate profile is then translated into graduate competency standards and learning outcomes, which guide the design and development of the curriculum.

An overview of the graduate profiles of study programmes, reflecting their academic competencies and skills, is presented below:

BoE

- Entrepreneur
- Research assistant
- Practitioner assistant to
- consultant assistant
- Beginner analyst
- Economist
- Social entrepreneur

BoM

- Entrepreneur
- Research assistant
- First line manager

BoA

- Young entrepreneur
- Research assistant
- Financial accountant assistant
- Management accountant assistant
- Auditor Assistant

MoA

- Entrepreneur
- Researcher
- Manager
- Analyst
- Academician

Graduates of the three undergraduate programmes are prepared for roles as entrepreneurs and research assistants, reflecting the curriculum's emphasis on independence and research capability. These competencies are further developed at the MoA level, where graduates are expected to demonstrate a higher level of professional and analytical skills. Bachelor graduates may work in government institutions, national or multinational companies, and consulting firms, while master's graduates may also pursue careers as academics in higher education institutions.

Each study programme also has a distinct graduate profile that reflects its academic specialisation. The BoE study programme prepares graduates to work as economists, assistant practitioners or consultants in economics, junior economic analysts, and social entrepreneurs. The BoM study programme prepares graduates to become first-line managers. The BoA study programme equips graduates for roles as assistant financial accountants, assistant management accountants, and assistant auditors. The MoA study programme prepares graduates for more advanced roles such as managers, accounting and financial analysts, and accounting academics, in accordance with national regulations regarding academic qualifications for lecturers.

Graduate learning outcomes are structured into four components: attitude, general skills, specific skills, and knowledge. The attitude and general skills components follow the minimum standards defined in the National Higher Education Standards (SN-Dikti), while specific skills and knowledge are formulated in accordance with the Indonesian National Qualifications Framework (KKNI) descriptors and guidance from relevant professional and academic associations.

Bachelor of Economics

The Expected Learning Outcomes (ELOs) are presented below:

ELO		Aspect			
		Attitude	Knowledge	General Skill	Specific Skill
ELO 1	To analyse microeconomic, macroeconomic, and institutional economic theories collectively or independently and to be responsive towards scientific developments.		√		
ELO 2	To analyse population theories related to poverty, manpower, and unemployment to solve current issues.		√		
ELO 3	To compare and select development economic theories oriented towards sustainable development policies by paying attention to scientific norms and principles for competency improvement.		√		

ELO 4	To compare, select, and analyse bilateral or multilateral international economic theories collectively and independently.		√		
ELO 5	To identify tourism theories oriented towards local culture and wisdom by current scientific norms and principles.		√		
ELO 6	To test economic theories by using quantitative analytical tools per scientific principles, independently or collectively.			√	
ELO 7	To demonstrate the ability to communicate, both in the Indonesian Language and in English, as well as to cooperate with other parties per the latest scientific principles.				√
ELO 8	To implement leadership and entrepreneurship capabilities in creating business opportunities.				√
ELO 9	To implement nationalistic, honest, tolerant, and pluralist behaviours based on the belief in the one and only God.	√			

Bachelor of Management

The Expected Learning Outcomes (ELOs) are presented below:

ELO		Aspect			
		Attitude	Knowledge	General Skill	Specific Skill
ELO 1	Graduates demonstrate a nationalist, honest attitude and uphold cultural values based on Pancasila.	√			
ELO 2	Graduates who are able to master theories, concepts and methods in the fields of management and business in various types of organisations.		√		
ELO 3	Graduates are able to communicate effectively.			√	
ELO 4	Graduates are able to use information technology appropriately.			√	
ELO 5	Graduates are able to work well for self-development.			√	
ELO 6	Graduates who are able to solve problems in management and business appropriately.				√

ELO 7	Graduates are able to design business plans in the creative economic sector comprehensively.				√
ELO 8	Graduates are able to conduct research well and ethically.				√

Bachelor of Accounting

The Expected Learning Outcomes (ELOs) are presented below:

ELO		Aspect			
		Attitude	Knowledge	General Skill	Specific Skill
ELO 1	Able to implement nationalistic, honest, tolerant, self-reliant, pluralist, and eco-concern behaviors based on Pancasila.	√			
ELO 2	Able to explain the basic concepts of ideology, society, humanities, economics, business, information technology and communication.		√		
ELO 3	Able to explain the theoretical concepts of financial accounting, managerial accounting, and auditing.		√		
ELO 4	Able to implement leadership and entrepreneurship capabilities in an independent way to create employment opportunities.			√	
ELO 5	Able to produce scientific accounting research by scientific principles.			√	
ELO 6	Able to demonstrate technology information and communication capability, both written and verbal, and maintain cooperation with other parties.			√	
ELO 7	Able to analyse the accounting treatment and financial information by generally accepted accounting principles.				√
ELO 8	Able to analyse managerial accounting information as the basis for planning, controlling, decision- making, and performance assessment.				√
ELO 9	Able to implement internal and external audit procedures and performance assessments.				√

Master of Management

The Expected Learning Outcomes (ELOs) are presented below:

ELO		Aspect			
		Attitude	Knowledge	General Skill	Specific Skill
ELO 1	Having a sense of nationalism, pluralism, social sensitivity, honesty, academic ethics, business ethics and the accounting profession, a spirit of independence and entrepreneurship.	√			
ELO 2	Mastering theory and application theory related to behavioural aspects in the fields of financial accounting, management accounting and auditing.		√		
ELO 3	Mastering research methodology.		√		
ELO 4	Mastering decision-making in the context of solving science and technology development problems that pay attention to and apply humanities values and mastering academic validation according to the field of study in solving problems in society or relevant industry.			√	
ELO 5	Able to build research and service networks, master scientific research with an interdisciplinary or multidisciplinary approach, guarantee its validity publish it in scientific journals of national and international reputation and prevent plagiarism.			√	
ELO 6	Analyse and evaluate behavioural aspects in financial and investment accounting.				√
ELO 7	Analyse and evaluate behavioural aspects in management accounting.				√
ELO 8	Analysing and evaluating behavioural aspects in auditing and business ethics.				√
ELO 9	Analysing and evaluating behavioural aspects in information systems.				√

Appraisal:

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

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

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

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

Udayana University promotes internationalisation through institutional structures, strategic policies, and academic collaborations. The International Office (KUI), supports the development of international academic programmes for foreign students, including UISP, GoBali, BIPAS, BIPA, IBSN, BLISS, UPSKILL, and other short-term academic programmes.

Udayana University encourages study programmes to obtain international accreditation and certification. Currently, 12 undergraduate programmes and 20 postgraduate programmes have obtained international accreditation or certification. The University also supports international research through initiatives such as UNISERF and INSPIRE and established the Udayana University International Advisory Board (UNUD IAB) in 2023, consisting of international academics who provide strategic advice and support international networking.

At the FEB, international orientation is reflected in the Expected Learning Outcomes (ELOs) of the four study programmes. These programmes aim to prepare graduates capable of working in international environments and addressing global economic and business challenges. To achieve this objective, FEB implements several internationalisation strategies, including:

- International Business Study Network (IBSN) programmes for foreign students.
- The Global Engagement Programme (GEP), which offers English-medium instruction and supports international collaboration.
- The International Undergraduate Program (IUP), launched in 2025/2026, which requires international exposure through activities such as student exchange, international internships, joint or double degrees, and international competitions.
- Participation in international mobility programmes such as IISMA.
- Integration of international course content, English-language references, and English proficiency requirements (minimum TOEFL 450 for undergraduate and 500 for postgraduate students).
- Membership and recognition in international academic networks such as AACSB, ABEST21, and AUN-QA.

Several lecturers have obtained degrees from international universities, have published extensively in Scopus-indexed journals, and participate in international research collaborations, conferences, and peer-review activities. Students also participate in international mobility programmes and competitions, and the faculty regularly invites international guest lecturers from partner universities and global institutions.

Appraisal:

The programmes' design appropriately takes into account the required international aspects, with respect, too, to their graduates' employability.

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

1.3 Positioning of the study programme

Positioning of the study programme in the educational market

Bachelor of Economics

The study programme is accredited “Excellent” by the National Accreditation Agency for Higher Education (BAN-PT), indicating that it exceeds national higher education standards. BoE is also the only economics programme in Eastern Indonesia certified by ASEAN University Network–Quality Assurance (AUN-QA). The programme’s vision emphasises the development of sustainable economic development, reflected in courses such as Sustainable Development Economics, Project Evaluation, and Institutional Economics. Demand for the programme remains strong, with 893 applicants competing for 300 places in 2025 (application rate 297.67%).

Bachelor of Management

The Bachelor of Management study programme holds “A” accreditation from BAN-PT and is one of the most popular programmes at Udayana University. In 2025, the programme received 3,250 applicants for 425 available places, resulting in an application rate of 764.71%. BoM differentiates itself through a focus on the creative economy, preparing graduates to participate in contemporary and creative industries. This orientation is reflected in courses such as Creative Enterprise Business Planning, Entrepreneurship, Cooperatives and SMEs Management, Cross-Cultural Management, and Tourism Business.

Bachelor of Accounting

The study programme is also accredited “A” by BAN-PT. The programme attracts significant interest, with 2,378 applicants for 400 places in 2023 (application rate 595%).

Master of Accounting

The Master of Accounting study programme holds “Excellent” accreditation from BAN-PT and is the only master’s programme in accounting in Bali Province. The study programme records a high level of demand, with an application rate of approximately 165% in 2025. MoA also emphasises behavioural accounting and advanced accounting research, with courses such as Advanced Behavioural Accounting and Philosophy of Accounting Science supporting this specialisation.

Positioning of the study programme on the job market for graduates (“Employability”)

Bachelor of Economics

Based on the 2023 tracer study, 78.57% of BoE graduates are employed, working in government institutions, the private sector, or as entrepreneurs. In addition, 7.14% continue their studies at the master's level, while 14.29% are not yet employed. Among the employed graduates, 27.27% work as junior analysts or research assistants, 27.27% as practitioner or consultant assistants, 18.18% as social entrepreneurs, and 9.09% as entrepreneurs. The remaining 18.18% are employed in other sectors, including digital marketing and information technology-related fields.

Bachelor of Management

Tracer studies of alumni graduating between 2022 and 2024 show positive outcomes. Graduates have an average GPA of 3.65 and an average study duration of four years. Most alumni (94.3%) work in management-related fields, and 92% obtained their first job within six months after graduation. Employment distribution includes national (44.6%), local (28.2%), and international (23.8%) levels. Most alumni work as staff (69.74%), followed by assistant managers (11.79%), managers (4.1%), and entrepreneurs (14.36%). Employer evaluations highlight strong work ethics, communication, teamwork, and self-development, indicating that graduates possess competencies relevant to labour market needs.

Bachelor of Accounting

Tracer studies conducted at FEB Udayana University (2022–2024) indicate strong graduate employability and curriculum relevance. Most graduates work in accounting-related fields and secure their first job within six months after graduation, with career progression to roles such as supervisors, analysts, and managers. Competencies developed during the programme, particularly in financial analysis, digital accounting, and professional ethics, support their workplace performance. Employment spans Bali and other regions of Indonesia, as well as multinational companies, with salaries increasing as experience and responsibilities grow. Employers evaluate graduates positively for professionalism, work ethic, and job performance, confirming that the programme effectively prepares students with strong competencies and employability skills.

Master of Accounting

According to the results of the 2023 MoA study tracer, 60 alumni respondents held managerial positions, 4 at international companies, or around 6,7%.

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

The vision and mission of the study programmes at the FEB are integrated into the faculty and university strategic plan (Renstra). The eight key performance indicators guiding study programme development are:

- Graduates obtain decent employment;
- Students gain learning experiences outside campus;
- Lecturers engage in professional activities outside the university;
- Practitioners are involved in teaching activities;
- Lecturer work contributes to society or receives international recognition;
- Study programmes collaborate with reputable partners;
- Learning is conducted through collaborative and interactive methods;
- The curriculum meets international academic standards.

These indicators serve as the basis for strategic planning at the study programme level, ensuring alignment with both university and national higher education priorities. The curriculum of the bachelor's and master's programmes at FEB reflects this alignment through the courses offered and the competencies developed. To support the achievement of these indicators, FEB translates the university's strategic objectives into its faculty strategic plan, which specifies performance targets for each study programme. Performance achievement reports are prepared annually to document and evaluate the progress of study programmes and the faculty in meeting these targets.

Appraisal:

The reasons given for the positioning in the educational market of the study programmes are plausible.

The arguments supporting graduate employability, based on the stated qualification objectives, are convincingly presented. The future fields of employment for graduates are plausibly set forth.

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

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

2. Admission

Admission requirements

Admission to undergraduate programmes at the FEB is conducted centrally through the university's New Student Admissions Centre and follows national regulations, including Minister of Research, Technology and Higher Education Regulation No. 90 of 2017 and Minister of Education and Culture Regulation No. 6 of 2020, as well as annual Rector's Regulations on new student admissions.

Undergraduate admissions are conducted through three selection pathways:

- SNBP (Seleksi Nasional Berbasis Prestasi) – an achievement-based national selection for high-performing students based on academic and non-academic achievements during secondary education.
- SNBT (Seleksi Nasional Berbasis Tes) – a national computer-based entrance examination.
- Mandiri Selection – an institutional selection process conducted by Udayana University through a written examination.

The admission quota distribution is 35% for SNBP, 40% for SNBT, and 25% for Mandiri Selection. The admission process follows the principles of fairness, accountability, flexibility, efficiency, and transparency.

Admission to postgraduate programmes, including the MoA is conducted jointly by the university and faculty. Applicants must meet academic and administrative requirements, including a relevant bachelor's degree, a minimum GPA of 2.75, submission of a research proposal outline, academic transcripts, recommendation letters, and other supporting documents. Applications are submitted through the online registration system⁴.

Udayana University and FEB also accept international students for both undergraduate and postgraduate programmes in accordance with the Standard Operational Guidelines for Foreign Students. International applicants must meet specific visa, academic, and administrative requirements, including proof of diploma equivalency, minimum GPA requirements, health insurance coverage, and a Letter of Acceptance.

In addition, transfer students from other universities may be admitted in accordance with the Udayana University Academic Guidelines and the Faculty Academic Guidelines.

Counselling for prospective students

To support transparency and accessibility in the new student admission process, UNUD has established a dedicated admission service structure at the university, faculty, and study programme levels. The New Student Admissions Committee provides prospective students with information and guidance through multiple communication channels, including the official website, email, Instagram, Facebook, and WhatsApp.

⁴ <https://e-registrasi.unud.ac.id>.

At the faculty level, the FEB assigns trained personnel to provide consultation and information on admission procedures for prospective students and alumni seeking to continue their studies.

The Udayana University Helpdesk is located at the Academic, Cooperation, and Public Relations Bureau (BAKH) at the Rectorate Building, Bukit Jimbaran Campus, Bali, and can be contacted via telephone, fax, or email. At the faculty level, the FEB Helpdesk operates through the Dean's Secretariat, providing general information about the faculty via telephone, email, and the official FEB website.⁵

Additional information regarding academic programmes can be obtained from the secretariat of each study programme through designated email contacts. Information services are available during working hours (08:30–17:00).

Prospective students may also obtain information through student organisations, including the Student Executive Board (BEM FEB) and study programme student associations. These organisations actively communicate with prospective students through social media platforms and messaging groups, providing additional guidance about study programmes and campus life. Prospective applicants may also contact the study programme coordinators directly for further information on admission procedures.

Selection procedure

Admission to undergraduate programmes is conducted through three main pathways: SNMPTN (National Selection for State University Entrance), SBMPTN (Joint Selection for State University Entrance), and the Mandiri Selection. Information regarding procedures, schedules, and admission results is publicly available on the official university website⁶. The SNMPTN pathway selects applicants based on high school academic records and student achievements, while the SBMPTN pathway requires applicants to pass the national computer-based written test (UTBK). Both pathways are administered nationally by the Higher Education Entrance Test Institute (LTMP). The Mandiri selection is conducted by Udayana University through online registration and requires applicants to take a computer-based written examination (UTBK).

The UTBK examination consists of several components: the Scholastic Potential Test (TPS), the English Language Proficiency Test, and the Academic Competency Test (TKA). The test is divided into three examination groups: Science and Technology (Saintek), Social Sciences and Humanities (Soshum), and Mixed (Saintek and Soshum), with a test duration of 195 minutes for single groups and 285 minutes for the mixed group. Admission decisions are based on applicants' performance and the available study programme capacity.

Applicants who are accepted must complete a re-registration process through the university's online system. Detailed procedures and guidelines are available on the university website and through online tutorial resources.

For postgraduate programmes, including the MoA study programme, the admission process is conducted online through the same registration system. Applicants must complete a computer-

⁵ <https://feb.unud.ac.id>.

⁶ <https://www.unud.ac.id/>.

based written test and an interview. The evaluation includes the Academic Potential Test (TPA), English Language Test (TBI), Basic Competency Test (TKD), and an interview. The final admission decision is based on the weighted assessment of these components (TPA 20%, TBI 10%, TKD 50%, Interview 20%). While the written test is conducted centrally by the university, interview assessments are organised by the FEB for each postgraduate programme. Admission results are announced on the University website.

Ensuring foreign language proficiency

The English language proficiency of prospective undergraduate students is assessed through the national Computer-Based Examination (UTBK), which includes an English language test as part of the national examination system. For the MoA study programme, the admission process also includes an English language examination as part of the postgraduate selection procedure.

At the FEB, English proficiency is required to support learning, as many courses use English-language textbooks and academic references. Students must demonstrate English proficiency by submitting a TOEFL certificate with a minimum score of 450 for undergraduate programmes and 500 for master's programmes. This requirement must be fulfilled before students can take the final thesis examination (undergraduate) or final examination (master's). Students who do not meet the required score are encouraged to attend English courses at the Udayana University Language Laboratory and retake the TOEFL until they do.

In the undergraduate curriculum, students are also required to take English I and English II, providing two semesters of English instruction. In addition, international students enrolled at FEB are required to take Indonesian language courses to facilitate communication during their studies. Proof of the required TOEFL score is a mandatory requirement for graduation.

Transparency and documentation of admission procedure and decision

The registration process for new undergraduate students at the University is conducted in accordance with transparent, nationally regulated procedures. Prospective students can access admission information through the Higher Education Entrance Test Institute (LTMP) website (<https://portal.ltmpt.ac.id>), which provides national guidelines for university entrance selection. At the University level, the registration process is conducted online through <https://e-registrasi.unud.ac.id>, while general information about admission procedures is available on the Udayana University website (<https://www.unud.ac.id>) and the postgraduate website (<https://pps.unud.ac.id>).

The admission process follows national regulations, including the Minister of Research, Technology and Higher Education Regulation No. 90 of 2017, the Minister of Education and Culture Regulation No. 6 of 2020, and the Rector's Regulation No. 15 of 2021 on new student admissions. To ensure transparency and accessibility, information on admission procedures is also disseminated through the university's official websites and social media platforms, including Instagram, Line, and Facebook.

Admission results for undergraduate programmes through the SNMPTN and SBMPTN pathways are announced nationally through the LTMP website, while results for the independent (Mandiri) selection are announced through the Udayana University website. Admission decisions for the SBMPTN pathway are based on UTBK scores and determined through coordination between LTMP and participating universities, while admission decisions

for the Mandiri pathway are based on UTBK scores and determined through meetings involving the Rector and faculty leadership. Accepted students must complete online re-registration, with detailed procedures provided on the university website.

For master's programmes, including the MoA, the registration process is also conducted transparently through the university's online system and postgraduate website. Admission results are publicly announced through the official Udayana University website.

Appraisal:

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

Applicants can directly turn to a student counselling service, or to whatever other helpdesk at the HEI, for clarification of specific questions, of personal aptitude, of career perspectives etc. Personal dialogue between applicants and the HEI is provided by defined office hours, by telephone and via e-mail.

The selection procedure is transparent and ensures that qualified students are admitted.

Admission requirements (required language proficiency level or a required result on a concrete language test) or preparatory language courses ensure that students are able to successfully complete the study programmes (courses, additional literature, utilisation of counselling services, and extracurricular activities).

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

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

3. Contents, structure and didactical concept of the programme

3.1 Contents

Logic and conceptual coherence

Study programmes at the FEB are members of relevant national study programme associations or alliances related to their respective disciplines. These associations provide agreed graduate profiles and general learning outcomes, which serve as references in curriculum development.

The curriculum and teaching–learning processes in FEB study programmes are designed to achieve the ELOs, which include both specific and generic competencies. These outcomes are distributed across an eight-semester study period, with concentration elective courses allowing students to select subjects according to their academic interests. The defined ELOs guide the selection of appropriate teaching methods and assessment approaches for each course.

The curricula of the study programmes are provided in [Annex 1](#).

Rationale for degree and programme name

The curricula of the study programmes at the FEB are aligned with the Indonesian National Qualifications Framework (KKNi) as stipulated in Presidential Regulation No. 8 of 2012 and Law No. 12 of 2012 on Higher Education. The KKNi establishes national qualification levels based on learning outcomes that reflect graduates' competencies. According to these regulations, bachelor programmes correspond to KKNi Level 6, master programmes correspond to Level 8, and doctoral programmes correspond to Level 9.

Bachelor of Economics

The BoE study programme was previously named Bachelor of Development Economics, but since October 2, 2025, it has been renamed Bachelor of Economics, in accordance with Rector Decree Number 1232/UN14/HK/2025 on The Stipulation of Changes in Study Program Names, Degrees, and Titles that Have Migrated in Accordance with the Decree on the Change of Study Program Names at Udayana University in Badung Regency. Graduates receive the degree *Sarjana Ekonomi (S.E.)*.

Bachelor of Management

The Management Study Programme was originally established as the Department of Company Management, which was renamed the Department of Management in 1994 based on the Director General of Higher Education Decree No. 26/DIKTI/Kep/1994. In 2018, following Rector's Decree No. 126/UN14/HK/2018, the programme was renamed the Bachelor of Management (BoM). Graduates receive the degree *Sarjana Manajemen (S.M.)*.

Bachelor of Accounting (BoA)

The Accounting study programme was also reorganised under the Director General of Higher Education Decree No. 26/DIKTI/Kep/1994, establishing the Accounting Department. In 2018, it was renamed the Bachelor of Accounting under Rector's Decree No. 126/UN14/HK/2018.

According to Director General of Learning and Student Affairs Decree No. 232/B/HK/2019, graduates receive the degree *Sarjana Akuntansi (S.Ak.)*.

Master of Accounting

The MoA programme awards the degree *Magister Akuntansi (M.Ak.)*, as stipulated in the Director General of Learning and Student Affairs Decree No. 232/B/HK/2019. The programme is designed to ensure that graduates achieve the required learning outcomes and are prepared for professional roles in accounting, with a particular emphasis on behavioural accounting and international-quality education.

Integration of theory and practice

The ELOs defined by each study programme serve as the basis for developing the Semester Learning Plan (RPS). The RPS outlines the learning process for each course during one semester and ensures alignment with the intended graduate learning outcomes. It includes Course Learning Outcomes (CLO/CPMK) and Course Learning Sub-Outcomes, which specify the competencies students are expected to achieve at different stages of the course. In addition, the RPS contains supporting learning tools such as assignment plans, assessment rubrics, portfolios, and teaching materials. These learning sub-outcomes guide the selection of appropriate learning methods, teaching formats, and student assignments, resulting in an appropriate balance between theoretical and practical components in each course.

Teaching and learning methods include lectures, group discussions, case-based learning, literature reviews, and research projects. Lecturers act as facilitators, guiding discussions, structuring assignments, supervising independent learning activities, and supporting practical or laboratory work. Students are encouraged to participate actively through presentations, debates, case analysis, and field-based reports. The integration of theory and practice is further supported through guest lectures and practitioner involvement, including activities organised through ministry programmes.

The proportion of courses using case methods, team-based projects, and the balance between theoretical and practical learning vary across the study programmes, as summarised below:

Study Programme	Case Method	Team-Based Project	Theory	Practice
BoE	69%	10%	60%	40%
BoM	32%	12%	60%	40%
BoA	87%	13%	60%	40%
MoA	70%	30%	70%	30%

Interdisciplinary thinking

The curricula of the study programmes incorporate cross-disciplinary knowledge through compulsory and elective courses, as well as through curricular, co-curricular, and extracurricular activities. Interdisciplinary competencies are integrated into the curriculum to provide students with broader perspectives and additional competencies beyond their core discipline.

Compulsory courses that support interdisciplinary thinking include general education subjects such as Pancasila, Religion, Sociology and Politics, Citizenship, English, and Bahasa, as well as quantitative and contextual subjects such as mathematics, statistics, digital society, and

economic or business foundations. Elective courses further expand interdisciplinary exposure by addressing topics such as behavioural economics, international business, digital marketing, strategic management, taxation, and organisational behaviour.

Since 2025, the Ministry of Higher Education, Science, and Technology of the Republic of Indonesia has launched a flagship programme called “Magang Berdampak” (Impactful Internship). The FEB encourages undergraduate students to participate in the centralised selection process for the Impactful Internship programme. In addition, FEB also conducts its own independently organised Impactful Internship programme.

Undergraduate students are also required to participate in the Community Service Programme, which is integrated into the curriculum as a credit-bearing course. KKN provides interdisciplinary experiential learning in which students from different study programmes collaborate to address community issues by applying economic, managerial, social, and environmental perspectives. Through this programme, students develop problem-solving skills, teamwork, cross-disciplinary collaboration, and social responsibility.

Ethical aspects

Ethical principles are explicitly reflected in course descriptions and are incorporated as key competencies within the qualification objectives of the programmes. At the bachelor's level, ethical values are addressed through several courses, both directly and indirectly, including Religion, Pancasila, Citizenship, Business Ethics, and Introduction to Business Law. These courses aim to strengthen students' understanding of ethical principles, professional responsibility, and social values. At the master's level, ethical considerations are also integrated into the ELOs and are covered in courses such as Advanced Behavioural Accounting, Organisational Behaviour, Business and Professional Ethics, Philosophy of Science, and the Thesis.

In addition to coursework, ethical competencies are developed through student activities and experiential learning, including student organisations, internships, independent study, and the Community Service Programme (KKN). Ethical conduct and academic integrity are further regulated through the Academic Guidelines, which are communicated to the academic community at the beginning of each academic year.

Methods and scientific practice

Research activities in the study programmes are aligned with the Indonesian National Qualifications Framework (KKNI), where bachelor programmes correspond to Level 6 and master programmes to Level 8. Research competencies are developed through courses such as Research Methodology, Applied Research (with topics aligned to the students' concentration), and several quantitative courses, including quantitative analysis and mathematics. In the Research Methodology course, students develop and propose their thesis research topics, which are then reviewed and approved by the lecturer responsible for the Applied Research course. Students are also trained to use research data analysis software, such as Stata, EVIEWS, and SPSS, to support the preparation of their theses and scientific articles. In addition, students may participate in training programmes such as the Scientific Proposal and Article Writing Training Programme (P4AI), which aims to strengthen their research methods and academic writing competencies.

Examination and final thesis

Student performance is assessed using various methods aligned with the ELOs and the diversity of teaching and learning activities. The primary assessment methods include written examinations, specifically the mid-term examination (UTS) and final examination (UAS). For parallel classes, the examination format and questions are standardised, while for serial classes, the content is determined by the course lecturer in accordance with the Semester Learning Plan (RPS). The schedule and procedures for UTS and UAS, including deadlines for question submission and grading, are announced through official circulars and monitored by the Study Programme Coordinator to ensure quality and consistency in assessment.

Written examinations are not applied to Community Service (KKN) and thesis courses, where assessment is conducted through fieldwork reports and oral examinations. In addition to written tests, continuous assessment during the semester evaluates students' participation in learning activities such as presentations, discussions, case analyses, and group assignments. Presentation-based assessments evaluate both the quality of the content and delivery and soft skills, including time management, communication, argumentation, and professional conduct.

According to Rector's Regulation No. 15 of 2020 and Rector's Decree No. 349/UN14/HK/2021, students are provided with feedback and the opportunity to appeal their assessment results. Appeals must be submitted within 3 days of grade announcements through the IMISSU system. The lecturer reviews the appeal and may revise the grade if justified. If the appeal is rejected, students may submit a second appeal to the Study Programme Coordinator, and subsequently a final appeal to the Dean through the Vice Dean for Academic Affairs. The decision at the final stage is considered binding. To support transparent and systematic assessment, FEB uses the Student Scoring Rubric application, which allows lecturers to record and evaluate attendance, participation, and assessment results according to established rubrics.

The bachelor's thesis follows the competency requirements of KKN Level 6. Students begin by developing a research proposal in the Applied Research course, which must be approved before proceeding to a proposal seminar. After completing a minimum of three supervision sessions, the proposal seminar is conducted with the supervisor, a discussing lecturer, and student participants. Following revisions, students proceed with the thesis research and must complete at least eight supervision meetings before submitting the thesis for examination. The thesis examination is conducted by a three-member examination committee appointed by the Dean, consisting of the supervisor (chief examiner), a discussing lecturer, and the student's academic advisor. The examination lasts 120 minutes and evaluates the thesis content (50%), presentation skills (10%), and the ability to defend the research (40%). Students must obtain a minimum score of 55 out of 100 to pass.

For the MoA study programme, the final assignment is also a thesis, which is completed through several stages:

- Research Proposal Seminar
- Examination of Thesis Research Results
- Final Thesis Examination

The preparation of the research proposal includes supervisor assignment, proposal development, the proposal seminar, and revisions. The examination of research results allows

students to present their findings and receive feedback from the examination committee, contributing 30% to the final thesis score. The final thesis examination can be conducted once the supervisor has declared the thesis suitable for examination. After the examination, students must revise the thesis in accordance with the examiners' feedback within 30 days.

Appraisal:

The curriculum adequately reflects the qualification objectives of the study programmes **BoM** and **MoA**. The contents of the modules/courses are well-balanced, logically connected and oriented towards the intended learning outcomes. The areas of specialisation (compulsory electives) or optional electives enable students to acquire additional competencies and skills.

The contents of the modules/courses consistently reflect the strategic orientation of the study programmes **BoE** and **BoA**. **BoE** offers comprehensive coverage of economics, complemented by highly specialised courses and a solid methodological foundation in econometrics and data analysis, ensuring an overall broad topical range. **BoA** provides a wide range of subjects, incorporating current themes such as sustainability accounting and international accounting, alongside research and accounting theory. They clearly meet the job market's requirements. Additional electives enhance the graduates' employability.

The degree and programme names correspond to the contents of the curriculum and the programme objectives.

Theoretical questions are, where possible, explained by means of practical examples.

There is evidence that the programme qualifies for interdisciplinary thinking.

Ethical implications (for example, those arising from economic or juridical ways of thinking and acting) are communicated appropriately.

Students in **BoM** and **MoA** acquire methodological competencies and are enabled to do scientific work at the required level. However, the panel is missing academic writing content in the **MoA**. Therefore, for the **MoA**, the panel **recommends** integrating academic writing content into existing courses or adding a dedicated course. This must then be clearly reflected in the course descriptions.

Methodological competences and scientific practice are thoroughly trained in **BoE** and **BoA**. Students are equipped with the necessary skills for research-oriented work and for applying them in their respective vocational fields.

All exams, as defined for the modules/courses, are suited in format and content to assess the intended learning outcomes. The requirements align with the desired qualification level. A wide variety of test formats characterise the exams.

The final theses are evaluated based on previously published and coherently applied criteria, rules, and procedures. The students demonstrate, especially in their thesis, their ability to conduct scientific work and achieve the study programme's qualification objectives.

In **MoA**, the students are required to publish their final Master thesis. The panel **recommends** considering whether this requirement is necessary. Removing it would ease pressure on students.

	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)	BoE, BoA BoM, MoA				
3.1.2* Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3* Integration of theory and practice (Asterisk Criterion)			X		
3.1.4 Interdisciplinary thinking			X		
3.1.5 Ethical aspects			X		
3.1.6* Methods and scientific practice (Asterisk Criterion)	BoE, BoA BoM, MoA				
3.1.7* Examination and final thesis (Asterisk Criterion)			X		

3.2 Structure

Modular structure of the study programme

	Bachelor			Master
	BoE	BoM	BoA	MoA
Projected study time	4 years			2 years
Number of Credit Points (national credits and ECTS credits)	146 – 160 SKS credits 248.2 – 272 ECTS credits			54 SKS credits 91.8 ECTS credits
Workload per credit	1 SKS credit = 45,33 hours 1 ECTS credit = 27,20 hours			1 SKS credit = 45,33 hours 1 ECTS credit = 27,20 hours
Number of modules/courses	60	62	60	20
Time required for processing the final thesis and awarded CP	≥ 6 months			

Bachelor Degree

The Bachelor programmes are designed as four-year (eight-semester) study programmes. Each academic year consists of two semesters (odd and even), each lasting 16 weeks, with mid-term examinations (UTS) and final examinations (UAS). The curriculum is developed in accordance with the Indonesian National Qualifications Framework (IQF) Level 6, as set out in Presidential Decree No. 8 of 2012 and Minister of Education and Culture Regulation No. 73 of 2013 on the implementation of IQF in higher education. Students are required to complete a minimum of 146 SKS credits and a maximum of 160 SKS credits within eight semesters.

In the first year, all students follow a package system comprising 20 SKS credits of compulsory courses, which serves as a foundation for more advanced courses in subsequent years. From the third semester onwards, the number of credits that students may take is determined by their semester GPA. Students typically take 6–7 courses per semester, with a study load of 17–20 SKS credits.

Master Degree

The MoA curriculum is designed in accordance with the Indonesian National Qualifications Framework (IQF) Level 8, as set out in Presidential Decree No. 8 of 2012 on the Indonesian National Qualifications Framework and Minister of Education and Culture Regulation No. 73 of 2013 on its implementation in higher education. MoA students are required to complete a minimum study load of 54 SKS credits, typically over four semesters.

Study and exam regulations

The teaching, learning, and examination processes at the FEB are guided by several institutional regulations, including the University and Faculty Academic Guidebook (reviewed annually), Rector Regulations on the Academic Calendar issued each academic year, and the Rector's Decree No. 1330/UN14/HK/2021 concerning Curriculum Structure Guidelines to Support the Independent Campus Learning Program (MBKM). Student assessment procedures are specified in the Semester Learning Plan (RPS) for coursework and in assessment forms for activities such as KKN and thesis supervision. Lecturers are required to explain the assessment methods at the beginning of the course so that they are understood and agreed upon by students.

According to the Academic Handbook, the standard assessment rubric for coursework consists of a mid-term examination (UTS) with a weight of 20%, a final examination (UAS) with a weight of 20%, and a learning process assessment with a weight of 60%.

The RPS and assessment rubric clearly outline assessment components, weight distribution, and evaluation indicators, and they must be available at the beginning of each course. Lecturers are required to explain the learning and assessment methods to ensure transparency in the evaluation process. Students are eligible to take the final examination (UAS) if they meet the minimum attendance requirement of 80% of the total 16 effective teaching sessions, including UTS and UAS. Final grades are announced using relative grading standards as outlined in the Academic Handbook. A student is considered to have passed a course if the final grade is at least C and the student has participated in both the mid-term and final examinations.

Final grades are entered through the university's online academic platform, SIMAK IMISSU, where lecturers also upload the grading components and scoring forms. This ensures full transparency in grade calculation. Students can view their grades online, compare their performance with peers (relative grading), and, if necessary, request a grade review. Lecturers must explain their grading decisions upon request. If a lecturer fails to respond in a timely manner, students may appeal to the Study Programme Coordinator.

Feasibility of study workload

Bachelor Degree

Basic courses that serve as prerequisites for advanced courses are offered in semesters 1 and 2 to ensure that students acquire fundamental knowledge before progressing to more advanced subjects. Other basic courses that are not prerequisites, such as Religious

Education, Indonesian Language, and Civic Education, are offered in semesters 3 to 6. Advanced courses are distributed across semesters 2 to 8. Elective courses are divided into compulsory concentration electives (three courses for each concentration) and free elective courses (one course). The final assessment is conducted through a thesis examination, which can be taken after completing a proposal seminar. The thesis examination is conducted by a three-member assessment panel and evaluates both hard skills and soft skills. Hard skills, accounting for 50% of the total score, assess the student's ability to understand and apply economic theories. Soft skills, also weighted at 50%, evaluate presentation ability, responses to questions, research integrity, honesty in data presentation, analytical capability, and the ability to defend the thesis.

Master Degree

The MoA study programme has a total study load of 54 SKS credits (91.8 ECTS credits) and an estimated total workload of 1,988 hours. The distribution of credits across semesters is as follows: 18 SKS credits (30.6 ECTS credits) in semester 1, 13 SKS credits (22.1 ECTS credits) in semester 2, 9 SKS credits (15.3 ECTS credits) in semester 3, and 14 SKS credits (23.8 ECTS credits) in semester 4. Each semester is conducted over at least 16 weeks, including mid-term (UTS) and final examinations (UAS), in accordance with the Minister of Education and Culture Regulation No. 3 of 2020 on National Higher Education Standards (SN-Dikti). These provisions are documented in the Quality Standards Book and Academic Guidebook at both the faculty and study programme levels.

To support effective learning, students receive academic consultation from Academic Advisors (PA). Additional guidance can be obtained from the Study Programme Coordinator, Vice Dean I, Vice Dean III, and the Dean. At the university level, students also have access to e-counselling services through the IMISSU application, which provides additional academic and personal support.

Equality of opportunity

The University, its faculties, and all study programmes uphold the principles of equality, inclusivity, and non-discrimination, ensuring equal opportunities for all individuals regardless of gender, religion, ethnicity, age, or physical condition. Key aspects reflecting UNUD's commitment to non-discriminatory policies include:

1. Equal access to education – admission opportunities are open to applicants from across Indonesia and abroad, with several faculties accepting international students.
2. Transparent digital processes – online registration, testing, and admission announcements provide fair and accessible participation for all candidates.
3. Gender equality – there are no quotas based on gender, and the ratio of male and female students remains balanced.
4. Religious inclusivity – all faculties offer religious education taught by lecturers of the respective faiths (e.g., Islam, Christianity, Hinduism, Buddhism).
5. Age inclusivity – there is no age limit for applicants.
6. Accessibility for students with disabilities – the campus provides inclusive facilities, such as wheelchair-accessible paths and lifts.

UNUD's student and staff communities reflect a diverse mix of educational, cultural, and socio-economic backgrounds, representing various ethnicities, religions, and provinces across Indonesia. To support inclusivity, several facilities have been provided for persons with disabilities. Some faculty buildings are equipped with wheelchair access and elevators to improve accessibility. In particular, the BH and BJ buildings provide elevators and wheelchair-

accessible routes from the parking area to the first floor, facilitating easier access for persons with mobility impairments.

Appraisal:

The programme structures support the smooth implementation of the curriculum and help students to reach the defined learning outcomes. The programmes consist of courses and assign credits per course based on the required student workload. Practical components, if existent, are designed and integrated in such a way that credits can be acquired. The module/course descriptions provide detailed descriptions of intended learning outcomes and the information defined in the ECTS Users' Guide.

There are legally binding study and exam regulations that contain all necessary rules and procedures and, where applicable, take into account national requirements. The study programmes are designed so that students can study for a set period at other HEIs or undertake internships without extending their overall study time. The recognition of degrees and periods of study at other HEIs is regulated in accordance with the Lisbon Recognition Convention; the recognition of periods of practical work – insofar intended – is also clearly defined. The final grade is supplied with an ECTS grading table.

The feasibility of the study programmes' workload is ensured by a suitable curriculum design, by a plausible calculation of workload, by an adequate number and frequency of examinations, by appropriate support services as well as academic and general student counselling. When reviewing the workload, the HEI also takes into account evaluation findings, including student feedback and the programme's success rate.

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

Currently, issues related to disabilities are handled on an individual basis without a standardised process. Therefore, the panel **recommends** establishing clear responsibilities and a formal set of rules to guide both students and academic advisors. A standardised procedure would ensure that students know whom to contact and how support measures will be provided.

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

3.3 Didactical concept

Logic and plausibility of the didactical concept

The study programmes apply diverse student-centred learning methods to support the achievement of Expected Learning Outcomes (ELOs). These methods include lectures, group discussions, case-based learning, literature reviews, research projects, structured assignments, independent learning activities, and laboratory practicum. Lecturers act primarily as facilitators, guiding classroom discussions and learning activities while encouraging students to actively participate through debates, presentations, discussions, and case-based reports. Each learning method and activity is aligned with the corresponding ELOs and follows the Higher Education Curriculum Formulation Handbook. Case studies and concept formulation activities deepen understanding, while lectures are used mainly to provide summaries, clarifications, and feedback. In addition, research projects, internships, undergraduate theses, and community service activities (KKN) enable students to apply knowledge in real contexts and receive feedback on their learning progress.

OASE (Online Academic Service for E-Learning) is an LMS that supports the teaching and learning process. Through OASE, lecturers can provide lecture materials, quizzes, assignments, discussion forums, peer assessments, and other interactive learning features. The system is integrated with IMISSU, enabling lecturers and students to access learning resources and manage academic activities efficiently.

Course materials

The curriculum of all study programmes is reviewed periodically at least once every four to five years. For each course, the lecturer prepares learning plan documents, including the Semester Learning Plan (RPS), syllabus, and lecture materials (RTM), which are introduced to students at the beginning of the semester. The RPS is designed using a blended learning approach, allowing it to support both face-to-face and online learning. These documents are accessible to students through the study programme cloud drive or OASE. Lecturers regularly update learning references and develop modules for case-based learning and team-based projects. Learning resources include textbooks published within the last ten years, which students can access through the university's digital library (e-perpus). In addition, scientific articles from Udayana University journals can be accessed through the Open Journal System (OJS), and the university subscribes to international academic databases, including Springer, EBSCO, ProQuest, and GARUDA.

Guest lecturers

The FEB invites guest lecturers to provide additional academic perspectives and practical insights for students. These guest lectures are delivered by academics from international universities, government officials, representatives from national institutions such as Bank Indonesia and the Central Statistics Agency (BPS), and industry practitioners or entrepreneurs. Between 2023 and 2025, guest lecturers contributed expertise in accounting, finance, management, taxation, entrepreneurship, development economics, logistics, international business, and corporate governance. Speakers have come from international universities and organisations, such as Universiti Teknologi MARA (Malaysia), the University of Western Australia, the University of Glasgow, the University of Kentucky, Kyoto University, Hokkai-Gakuen University (Japan), the University of Essex, Aston Business School, Curtin University, and the Organisation for Economic Co-operation and Development (OECD). Guest lectures are integrated into relevant courses, including Financial Accounting, Management Accounting,

Entrepreneurship, Taxation, International Business, Logistics Management, Auditing, and Development Economics.

Appraisal:

The didactical concept of the study programmes is described, plausible, and oriented towards the programme objectives. It enables the application of various teaching and learning methods, such as case studies and practical projects. Students are encouraged to take an active role in creating the learning process.

The accompanying course materials are oriented towards the intended learning outcomes and correspond to the required qualification level. They are up to date and digitally accessible for the students. They are user-friendly and encourage students to engage in further independent studies.

Guest lecturers are invited and contribute to the students' qualification process with their special experience, either from professional practice or scientific work. However, the approach currently lacks systematic planning and clarity on frequency and timeframes. Therefore, the panel **recommends** introducing a more structured process for engaging international guest lecturers, including defined periods and clear guidelines to ensure consistency and maximise impact.

	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

International perspectives are integrated into both compulsory and elective courses across the study programmes, as specified below:

BoM	BoA
• International Finance Management • International Human Resources Management • Global Marketing Management • Operation Management • International Business	• International Accounting • International Taxation • International Business • Financial Accounting • Advanced Financial Accounting • English for Business • Managerial Accounting
BoE	MoA

• Introduction to International Economics • English • International Trade Economic Theories and Policies • International Fiscal and Monetary Policies • Applied Research in International Trade Economics • International Business	• Business Ethics and Profession • Advanced Management Accounting • Advanced Financial Information • Quantitative Research Methods in Accounting • Qualitative Research Methods in Accounting • Accounting Information System and Business • Advanced Behavioural Accounting • Portfolio Theory and Investment Analysis • Science Philosophy of Accounting • Advanced Organisational Behaviour • Accounting for Decision Making • Review on Financial Accounting Standards • Financial Accounting Theory • Forensic Audit • Public Sector
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Students are required to consult at least 15 international journal articles when preparing their final assignments and publications. Many courses also include comparative analysis between Indonesia and other countries, and assignments often require case studies involving international contexts or multinational companies. Students may also undertake internships with international companies in Bali, gaining experience in multicultural work environments.

Intercultural exchange is further supported through the International Business Study Network (IBSN) classes, which involve international students, particularly from Germany. Some international students also join regular classes such as Statistics, International Trade Theory and Policy, and Indonesian Economy, where lectures and discussions are conducted in English to encourage cross-cultural interaction. The faculty also organises and participates in international academic activities, including conferences such as the International Congress on Regional Economic Development, Information Technology, and Sustainable Business (INCREDIBLE) and the International Conference on Economics and Business (ICONICS), which involve collaborations with international universities. Students also participate in international mobility programmes, such as the Indonesian International Student Mobility Award (IISMA) and the Global Engagement Programme (GEP), where learning is conducted entirely in English.

Internationality of the student body

Starting from the 2025/2026 academic year, the BoE, BoM, BoA, and MoA programmes have introduced international classes open to both domestic and international students, with the BoM programme currently enrolling two international students, including one from Peru.

Internationality of faculty

Internationalisation is also reflected in the presence of foreign lecturers and faculty members who have completed their education abroad and gained international professional experience, including teaching in countries such as the Netherlands, the United Kingdom, Australia, and Timor-Leste. Lecturers are actively involved in international research collaborations with universities such as The University of Western Australia, Durham University, Wako University (Japan), Nanchang University (China), Maastricht University (the Netherlands), and Mahidol University International College (Thailand). Additional collaborations include leadership training with the University of Glasgow and international projects such as the INSPIRE Project with Joanneum University (Austria) and Krakow University (Poland).

Faculty members also contribute to the international academic community as peer reviewers for reputable journals, including Heliyon (Q1), Frontiers in Psychology (Q1), and Asian Journal of Accounting Research (Q4), and regularly participate as speakers in international seminars and conferences. The faculty also hosts international guest lecturers and experts, such as Keith Houghton (Australian National University), Normah Omar (Universiti Teknologi MARA), Dirk Baur (The University of Western Australia), and Stephan Passon (Dortmund University), who deliver public lectures, workshops, and seminars.

In addition, lecturers and students actively participate in international research collaborations, conferences, and publications. The final outcome of a student thesis must be a journal article, which may be published in nationally accredited journals (SINTA) or international journals indexed in databases such as Web of Science, ESCI, or Scopus, to qualify for cum laude recognition. These activities strengthen students' international exposure, research competence, and intercultural communication skills.

Foreign language contents

The FEB promotes internationalisation by strengthening the use of English in teaching and learning activities. FEB offers the Global Engagement Programme, which allows Indonesian students to follow their studies in English. English is also a compulsory subject in undergraduate curricula, and each course includes at least one international reference, such as a textbook or article from an international scientific journal. In addition, students are required to meet minimum TOEFL standards to ensure adequate English proficiency before graduation.

The proportion of courses delivered in English across programmes is following:

BoM	BoA
• 46 courses (93%)	• 40 courses (82%)
BoE	MoA
• 43 courses (70%)	• 2 courses (7.40%)

Appraisal:

International contents are an integral part of the curricula. Students are thus prepared for the challenges in an international working environment. Through practical examples, students are enabled to act in an intercultural environment.

There are no international full-time students in the study programmes. Therefore, the panel **recommends** implementing further measures to attract international students.

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

The proportion of foreign language courses and required foreign language materials corresponds with the qualification objectives of the study programmes.

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

3.5 Multidisciplinary competences and skills (Asterisk Criterion)

Bachelor of Economics (BoE)

Several courses support the development of soft skills, including English, Civics, Business Ethics, Introduction to Business Law, and Entrepreneurship. Learning methods such as discussions, debates, and presentations enhance students' communication and public speaking abilities.

Bachelor of Management (BoM)

The BoM curriculum reflects the development of multidisciplinary competencies and employability skills, including entrepreneurship, communication, public speaking, teamwork, conflict management, and decision-making. These outcomes are supported through courses such as Business Communication, Entrepreneurship, Indonesian, English, and Digital Marketing.

Bachelor of Accounting (BoA)

The BoA curriculum outlines graduate learning outcomes that reflect multidisciplinary competencies and employability skills, including entrepreneurship, communication, public speaking, teamwork, conflict management, and decision-making. These outcomes are supported through courses such as Business Communication, Entrepreneurship, Indonesian, English, Auditing, and Management Accounting.

Master of Accounting (MoA)

The learning process uses case methods and group-based project work, in which students actively analyse cases, propose solutions, and participate in group discussions. The programme also provides public speaking training and encourages students to develop their soft skills through activities supported by the MoA alumni association (Ikamiyana).

All study programmes

Learning methods such as presentations, group discussions, quizzes, and debates strengthen communication, public speaking, and conflict management skills, while group assignments

promote teamwork and decision-making. Students also develop leadership and other soft skills through participation in extracurricular activities and student organisations.

Appraisal:

The students acquire communication and public-speaking skills as well as cooperation and conflict-handling skills in accordance with the course descriptions. This is supported by means of suitable didactical and methodological measures. The learning process across all study programmes uses case methods and group-based project work, where students actively analyse cases, propose solutions, and participate in group discussions. This approach strengthens communication, public speaking, teamwork, conflict resolution, and leadership skills.

The acquisition of further multidisciplinary competences, such as leadership skills and broad contextual knowledge, is ensured.

		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)

Bachelor of Economics (BoE)

Through stakeholder engagement in curriculum development and systematic tracer studies, BoE ensures that its graduates remain competitive, competent, and responsive to evolving industry and societal needs. The BoE curriculum includes learning components that support graduate employability, such as entrepreneurship, cross-disciplinary knowledge, communication, teamwork, computing skills, critical and creative thinking, adaptability, leadership, soft skills, and scientific collaboration.

The BoE study programme also conducts annual tracer studies with employers to evaluate graduate performance and improve programme quality. Employers assess graduates based on ethics, subject expertise, foreign language proficiency, information technology skills, communication, teamwork, and self-development.

Bachelor of Management (BoM)

The BoM study programme develops employability skills through curriculum content, learning methods, internships, and extracurricular activities. The programme includes courses such as Entrepreneurship, Indonesian, and English, and uses presentations, discussions, and group projects to strengthen soft skills. Students also participate in internships, which enhance competencies such as communication, teamwork, computing skills, critical and creative thinking, adaptability, leadership, and interdisciplinary collaboration, while integrating perspectives from Humanities, Arts, and Social Sciences (HASS) and the Sustainable Development Goals (SDGs).

Bachelor of Accounting (BoA)

The promotion of employability is implemented through multidisciplinary learning activities in the study programme, including courses such as Entrepreneurship, Indonesian, English, Accounting, Computer Applications, Behavioral Accounting, and Sustainability Accounting. In addition, soft skills are developed through learning methods such as presentations, discussions, and group projects, thereby enhancing students' communication, teamwork, and critical thinking.

Master of Accounting (MoA)

Tracer study results show that employers highly value MoA graduates, particularly for their ethics, accounting expertise, English proficiency, information technology skills, communication, teamwork, and self-development. Based on this feedback, the curriculum has been strengthened to align with industry and professional requirements. To support these competencies, the programme implements several initiatives. Ethical standards are reinforced through academic ethics guidelines. Accounting competencies are enhanced through curriculum reviews involving professional organisations and industry representatives. English proficiency is supported by requiring TOEFL scores for admission and graduation and by offering courses delivered in English. Communication and collaboration skills are developed through presentations, discussions, and group projects, while information and communication technology (ICT) skills are strengthened through the use of updated digital tools in learning activities. Academic advisors also encourage students to participate in national and international seminars, conferences, and publications, supporting continuous professional and personal development.

Appraisal:

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

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

4. Academic environment and framework conditions

4.1 Faculty

Structure and quantity of faculty in relation to curricular requirements

The FEB offers 12 study programmes, consisting of three programmes each at the Bachelor's, Master's, and Doctoral levels in the fields of Economics, Management, and Accounting. In addition, the faculty provides two Diploma-3 programmes, namely D-3 Accounting and D-3 Taxation, as well as one professional programme, the Accounting Profession Programme. As of 2025, the Faculty of Economics and Business has 151 permanent lecturers serving 4,776 active students. The academic positions of the permanent lecturers consist of 14% (21 people) Professors, 29% (44 people) Associate Professors, 51% (78 people) Assistant Professors, and 8% (12 people) Lecturers.

Bachelor of Economics

The BoE study programme has 36 permanent lecturers as of 2025. The academic positions of these permanent lecturers consist of 14% (5 people) Professors, 11% (4 people) Associate Professors, 65% (26 people) Assistant Professors, 3% (1 person) Expert Assistants, and 17% (5 people) Instructors. In addition, the programme is supported by contract lecturers, including 13% (2 people) Professors, 7% (1 person) Associate Professor, and 3% (1 person) Lecturer. As of 2025, the programme has 1,090 active students, resulting in a lecturer–student ratio of approximately 1:31. This ratio is considered adequate to support effective learning and is still within the standard set by BAN-PT Regulation No. 1041/BAN-PT/LL/2020, which states that the maximum student–faculty ratio for undergraduate programmes is 1:60.

Bachelor of Management

The BoM study programme has 63 permanent lecturers and one contract lecturer as of 2025. The academic positions of the permanent lecturers consist of 21% (13 people) Professors, 22% (14 people) Associate Professors, 43% (27 people) Assistant Professors, and 14% (9 people) Lecturers. In 2025, the programme had 1,531 active students, resulting in a lecturer–student ratio of approximately 1:24. This ratio is considered adequate to support effective learning and complies with BAN-PT Regulation No. 1041/BAN-PT/LL/2020, which states that the maximum student-to-faculty ratio for undergraduate programmes is 1:60. The achievement of graduate competencies is supported by assigning lecturers from different study programmes within the faculty and university to teach courses based on their expertise. For example, Accounting courses are taught by lecturers from the accounting study programme, while Introduction to Microeconomics and Macroeconomics is taught by lecturers from the economics study programme. To enhance graduate competencies, the Bachelor of Management programme invites industry practitioners, both nationally and internationally, to deliver guest lectures through the Management Lecture Series. These lectures address current issues in areas such as Financial Management, Marketing, Human Resource Management, and Operations Management.

Bachelor of Accounting

The BoA study programme has 52 permanent lecturers as of 2025. The academic positions of these lecturers consist of 4% (2 people) Professors, 44% (23 people) Associate Professors, 46% (24 people) Assistant Professors, and 6% (3 people) Lecturers. In 2025, the programme had 1,381 active students, resulting in a lecturer–student ratio of approximately 1:26. This ratio

is considered adequate to support effective learning and complies with BAN-PT Regulation No. 1041/BAN-PT/LL/2020, which sets the maximum student–faculty ratio for undergraduate programmes at 1:60.

Master of Accounting

The MoA study programme has 25 permanent lecturers as of 2025. The academic positions of these lecturers consist of 8% (2 people) Professors and 92% (23 people) Associate Professors. All lecturers in the programme hold doctoral degrees, ensuring a high level of academic qualification and expertise. In 2025, the programme had 163 active students, resulting in a lecturer–student ratio of approximately 1:7. This ratio is considered highly adequate for supporting effective learning and academic supervision. It also complies with BAN-PT Regulation No. 1041/BAN-PT/LL/2020, which states that the maximum student–faculty ratio for master’s programmes is 1:20.

All study programmes

The achievement of graduate competencies is supported by assigning lecturers from different study programmes within the faculty and university to teach courses according to their expertise. For example, the Introduction to Business and Management course is taught by lecturers from the management study programme, while Introduction to Microeconomics and Macroeconomics is taught by lecturers from the economics study programme. Furthermore, general courses such as Religion, Social Politics, Citizenship Education, Introduction to Business Law, English Conversation, and English Correspondence are delivered by part-time lecturers from other faculties at UNUD.

Academic qualification of faculty

Among the 151 permanent lecturers at the FEB, 62 lecturers (41%) hold a Master’s degree, while 89 lecturers (59%) hold a Doctoral degree. Of the lecturers with doctoral qualifications, 3% (5 lecturers) completed their doctoral studies abroad at reputable universities in Australia and the United Kingdom. To improve lecturer qualifications, the FEB actively utilises scholarships and funding schemes administered by the Education Fund Management Institute (LPDP) and other university funding sources. Verification of lecturer qualifications is conducted through the Lecturer Management Information System (SIMDOS) at the university level and the Integrated Resources Information System (SISTER) at the Ministry of Education, Culture, Research, and Technology level. These systems validate diplomas and integrate lecturer portfolios, including information on teaching activities, research, community service, and academic achievements. Through SIMDOS and SISTER, lecturers can update their professional portfolios, while the university personnel administrator verifies and validates the submitted data to ensure the accuracy and completeness of lecturer records.

Pedagogical / didactical qualification of faculty

The pedagogical and didactical competencies of lecturers are developed through the Higher Education Curriculum and Learning Training, which is conducted regularly twice a year by the Institute for Learning Development and Quality Assurance (LP3M) at UNUD. This training aims to enhance lecturers’ capacity to plan, implement, and evaluate the learning process. The training certificate can also support academic promotion requirements and may substitute for the Academic Potential Test (TPA) and English language proficiency (TOEFL) requirements in the Lecturer Certification process. As of the date of submitting the SER, 100% of permanent lecturers at the FEB hold pedagogical or didactical competency certificates obtained through this training.

In addition, many permanent lecturers possess professional or competency certifications recognised by the industry and the business sector. A total of 63 lecturers (47%) hold professional certifications in Economics, Management, Business, and Accounting (EMBA). These certifications include Chartered Accountant (CA), Certified Management Accountant (CMA), Certified Risk Associate (CRA), Certified Risk Professional (CRP), Certified Professional Human Capital Management (CPHCM), Certified Human Resources Professional (CHRP), Certified Sustainability Reporting Assurer (CSRA), Certified Public Accountant (CPA Australia), ASEAN CPA, and EMBA competency assessor certifications.

Practical business experience of faculty

Permanent lecturers at the FEB also possess professional experience in business and industry. Several lecturers serve as members of supervisory boards of companies, regional-owned enterprises (BUMD), microfinance institutions, and village credit institutions (LPD). In addition, some lecturers are involved as members of regional government expert teams, consultants for regional governments and private companies, and advisors for multinational companies. A number of lecturers also serve as members of the boards of commissioners of companies and star-rated hotels.

Internal cooperation

Internal coordination begins at the University level through the University Development Planning Conference, which involves the Rector, Vice Rectors, Deans, bureau representatives, lecturers, and student representatives. This meeting establishes institutional priorities and determines the allocation of the budget ceiling.

At the faculty level, internal coordination is conducted through the Faculty Development Planning Conference, involving the Dean, Study Programme Coordinators, administrative staff, unit coordinators, lecturers, and student representatives. The outcomes of this meeting are used to prepare the Operational Activity Guidelines (POK) for the following year.

Regular internal coordination is also conducted among the Dean, Study Programme Coordinators, administrative staff, unit coordinators, lecturers, and students to support the implementation of the Tri Dharma of Higher Education, which includes teaching, research, and community service, as well as other supporting academic activities.

In the teaching process, coordination is carried out periodically among lecturers through teaching coordination meetings. At the beginning of each semester, administrative staff prepare class schedules, course allocations, and learning resources, which are submitted to the Vice Dean for Academic Affairs and Planning for approval. After approval, the schedule is published by the Information and Cooperation Unit and used by students as a reference when registering for courses. Lecturer assignments are determined by the study programme coordinator based on lecturer competencies and workload balance.

Each study programme conducts curriculum reviews every two years, including updates to the Semester Learning Plan (RPS). Course lecturers are responsible for preparing and updating the RPS, which is coordinated by the concentration coordinator within the study programme. Teaching assignments are formalised through a teaching assignment decree, and coordination meetings are held at both the study programme and faculty levels to ensure alignment with learning outcomes. For research activities, internal coordination occurs among lecturers and students on research teams. Research projects typically consist of a team leader, lecturers,

and students, representing various scientific disciplines. Coordination includes proposal preparation, task allocation, research implementation, and preparation of interim and final reports.

Student support by the faculty

Student academic achievement at the is supported by the study programmes, lecturers, and education staff through academic consultation, counselling, supervision, and research guidance, including assistance in writing publishable scientific articles. Each student is assigned a lecturer as an Academic Advisor who provides guidance on academic planning, study progress, and other academic-related matters. Academic Advisors are appointed by the Dean and are responsible for assisting students in preparing their Study Plan (KRS) and providing consultation throughout their studies. Students are expected to meet their Academic Advisors at least once each semester, particularly at the beginning of the semester to prepare the Study Plan Card. Additional consultations may be conducted if students encounter academic difficulties or other issues related to the learning process.

Educational staff also support the academic process by providing administrative services to students. Their responsibilities include collecting, processing, and analysing data related to education, research, community service, student affairs, and alumni; preparing lecture, practicum, and examination schedules; planning the needs of academic and student facilities; administering academic and student affairs; and supporting the implementation of student activities.

Students are also supported through the assignment of lecturers as supervisors for final academic projects, including final study reports, undergraduate theses, and master's theses. Lecturers supervise these final assignments according to their academic rank and educational qualifications in accordance with national regulations on lecturer responsibilities. Supervisors are proposed by the Study Programme Coordinator and approved by the Vice Dean for Academic Affairs and Planning, with formal appointment through a Rector's Decree. If necessary, the Dean may replace a supervisor upon the Study Programme Coordinator's recommendation and approval from the Vice Dean for Academic Affairs and Planning, in accordance with the guidelines for writing and examining final assignments.

Student academic progress is monitored and evaluated by the Study Programme Coordinator to ensure timely completion and maintain the quality of graduates. The monitoring system categorises student progress into several zones: the red zone for students who exceed the maximum study period, the orange zone for students who exceed the standard completion period, the yellow zone for students who are within the normal study completion period, and the green zone for students who are still in the early stage of their studies.

Appraisal:

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

The academic qualification of the faculty corresponds to the requirements and objectives of the study programme. The HEI verifies the qualifications of the faculty members by means of an established procedure. Specific measures for the further qualification of the faculty members are implemented.

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

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

The faculty members cooperate with each other for the purpose of tuning the modules/courses towards the overall qualification objectives. Meetings of all those teaching in the programme take place regularly. In addition, projects and/or courses are conducted cooperatively.

Student support is an integral part of the services provided by the faculty. It is offered on a regular basis and serves to help students study successfully.

	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 (Asterisk Criterion)

Faculty governance encompasses institutional values, norms, roles, functions, stakeholder aspirations, and coordination mechanisms in implementing the Tri Dharma of Higher Education (education, research, and community service). The faculty is led by the Dean, who is responsible for implementing the *Tri Dharma* and fostering a strong academic community. The Dean is supported by three Vice Deans. Vice Dean for Academic and Planning Affairs, responsible for overseeing education, research, community service, academic planning, policy formulation, and monitoring academic implementation in accordance with regulations. Vice

Dean for General and Financial Affairs, responsible for general administration, financial management, policy formulation, and supervision of administrative and financial operations. Vice Dean for Student Affairs and Information, responsible for student development, alumni relations, collaboration, and information systems management, including related policy formulation and supervision.

At the study programme level, governance is led by the Study Programme Coordinator, who is responsible for planning, coordinating, guiding, and evaluating the implementation of education, research, and community service activities. The Study Programme Coordinator works closely with the Vice Dean for Academic and Planning Affairs to ensure effective and efficient academic management.

Administrative support is provided by the Head of the Administration Section, who oversees academic and student services, planning, finance, human resources, asset management, general administration, and reporting. This section supervises several subdivisions: Academic and Cooperation, General and Finance, Planning and Information Systems, and Student Affairs.

To strengthen quality assurance, the faculty has established a Learning Development and Quality Assurance Unit (UP3M), which assists the Dean in planning, implementing, evaluating, and controlling learning and quality assurance processes at the faculty level. Educational support units further support the effective implementation of the Tri Dharma.

Process organisation and administrative support for students and faculty

The FEB provides administrative support to students through defined Standard Operating Procedures (SOPs) across education, cooperation, student affairs, information systems, general administration, and finance. The SOPs serve as structured and standardised guidelines to ensure that all academic and administrative services are implemented consistently, effectively, and efficiently.

SOPs in the academic sector are formulated by the Vice Dean for Academic Affairs and Planning in coordination with Study Programme Coordinators, while SOPs in student affairs are developed by the Vice Dean for Student Affairs and Information with support from student advisors. All SOPs are approved by the Faculty Senate and enacted by the Dean. Their implementation is regularly evaluated by the UP3M.

Educational service SOPs cover procedures such as thesis/dissertation proposals and examinations, doctoral promotion hearings, colloquia, final examinations, study plan card (KRS) submission, and research data requests. Student affairs SOPs regulate diploma legalisation, scholarship certification, student activity permits, active student certificates, and student integrity pacts.

In the planning and information sector, SOPs provide standardised mechanisms for collecting and reporting performance data related to key performance indicators (KPIs), including graduate employment data, lecturer qualifications and certifications, research and community service outputs, international accreditation status, collaboration achievements, budget absorption rates, and non-tuition revenue generation.

In the general and financial sector, SOPs regulate reimbursement procedures, procurement of goods and services, and lecturer promotion and rank advancement. Administrative services are delivered through the Faculty Administration Section, led by a Coordinator, supported by Sub-Coordinators for Academic and Cooperation, General and Finance, Planning and Information Systems, and Student Affairs.

The Dean conducts job mapping through formal assignment letters to ensure a clear division of duties among educational staff. Academic Information Managers and Academic Administrators support study programmes by providing academic administrative services, while facility maintenance staff ensure adequate infrastructure for teaching and learning.

Faculty governance is further strengthened through Planning and Development Deliberation meetings that involve the Dean, the Faculty Senate, lecturers, education staff, and student representatives.

Appraisal:

The programme director coordinates the activities of everyone involved in the programmes and ensures each programme runs smoothly.

Faculty members and students are supported by the administration in organising the study programmes. Sufficient administrative staff is available. Decision-making processes, authority, and responsibilities are clearly defined. Teachers and students are included in decision-making processes in which their areas of work are involved.

Opportunities for electronic service support are used to supplement personal one-to-one counselling. The HEI offers the administrative staff opportunities for continuous professional development.

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

4.3 Cooperation and partnerships

Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)

At the international level, FEB has established partnerships with professional associations, universities, and academic institutions to enhance academic quality, research collaboration, and student development. Key international partners include the Institute of Certified Sustainability Practitioners (ICSP), the National Association of Certified Public Accountants and Education (Philippines), the Asia Pacific Management Accounting Association, the Institute of Certified Management Accountants Indonesia, Yamaguchi University (Japan), Hochschule Bremen – School of International Business (Germany), Shujitsu University

(Japan), Institute of Business (IOB) Dili and Dili Institute of Technology (Timor-Leste), Sanming University (China), Maastricht School of Management (Netherlands), Maejo University (Thailand), National University of Singapore, Thaksin University (Thailand), Wako University (Japan), and INSPIRE Osaka University (Japan). These collaborations support various study programmes, including Accounting, Management, and Development Economics at both undergraduate and master's levels.

National collaborations have also been developed with the Faculties of Economics and Business at several Indonesian universities, including Widyagama University (Malang), Jember University, Sam Ratulangi University, Hasanuddin University, Mulawarman University, Tidar University, and Bengkulu University. In addition, FEB actively collaborates with professional and academic associations such as the Association of Indonesian Faculties of Economics and Business (AFEBI), the Association of Indonesian Management and Business Study Programmes (APSMBI), the Indonesian Management Forum (FMI), the Association of Indonesian Economic Study Programmes (APSEPI), the Indonesian Institute of Management Accountants (IAMI), the Indonesian Accountants Association (IAI), the Indonesian Institute of Public Accountants (IAPI), the Public Sector Accounting Lecturer Forum, and the Association of Indonesian Master of Accounting Study Programmes (APSSAI).

Process organisation and administrative support for students and faculty

At the international and multinational level, FEB has collaborated with organizations such as the Chamber of Commerce and Industry Timor-Leste (CCI-TL), PT Nea Asia Jaya, and PT GoTo Gojek Tokopedia. Partnerships have also been established with State-Owned Enterprises (SOEs), including Bank Indonesia, PT Bank Negara Indonesia (Persero) Tbk, PT Bank Mandiri (Persero) Tbk, PT Bank Rakyat Indonesia (Persero) Tbk, the State Electricity Company (PLN), and PT Pegadaian. In addition, FEB collaborates with Regional-Owned Enterprises, such as PT Bank Pembangunan Daerah Bali, Regional Public Company for Drinking Water Tirta Sewakadarma (Denpasar City), Regional Public Company for Drinking Water Amertajati (Jembrana Regency), and Regional Public Company for Drinking Water Panca Mahottama (Klungkung Regency). Partnerships also extend to national and local companies and professional firms, including PT Bali Agro Investama (BAI), LMAT Consulting, several Public Accounting Firms (KAP), tax consultant offices, insurance companies, Village Credit Institutions (LPD), and other industry partners. Furthermore, FEB maintains cooperation with Regency and City Governments across Bali Province, as well as with institutions such as ITDC and Mercure.

These collaborations cover internship programmes, guest lectures, joint research, community service, curriculum alignment with industry standards, professional certification support, and graduate employability initiatives. All partnerships are formalised through a Memorandum of Understanding signed by the Rector of Udayana University and the Head/Director of the partner institution, followed by specific Cooperation Agreements at the faculty level for each implemented activity.

Appraisal:

The scope and nature of cooperation with HEI, other academic institutions and networks relevant for the programme are plausibly presented. The agreements forming the basis of the cooperation are documented. The cooperation is actively pursued and has a clear impact on

the conception and implementation of the study programmes. All such activities contribute to the development of the students' qualifications and skills. In case other academic institutions or organisations conduct parts of the study programmes, the HEI ensures that the quality standards are met.

The scope and nature of cooperation with business enterprises and other institutions relevant to the programme are plausibly presented. The agreements forming the basis of the cooperation are documented. The cooperation is actively pursued and has a clear impact on the conception and implementation of the study programmes. All such activities contribute to the development of the students' qualifications and skills. In case other organisations conduct parts of the study programmes, the HEI ensures that the quality standards are met.

At the same time, the panel **recommends** continuing to form new cooperations with HEIs and other academic institutions or networks as well as business enterprises and other organisations and actively maintaining existing ones.

	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 (Asterisk Criterion)

The FEB operates in a comfortable, healthy environment across two campuses: Sudirman Campus (Denpasar City) and Bukit Jimbaran Campus (Badung Regency). The faculty's total building area is 8,684 m², consisting of 11 multi-story buildings designed with attention to safety, accessibility, and user comfort. Facilities include stairways designed for safety, elevators (including accessible features), secure locking systems, adequate lighting and ventilation, PDAM and groundwater supplies, an electrical capacity of 164,000 watts, Wi-Fi connectivity, and telephone networks. Each floor is equipped with sanitation facilities, and safety measures include fire extinguishers and secure infrastructure. Lecture rooms are shared across study programmes and scheduled systematically. The faculty provides classrooms, both small and large, equipped with air conditioning, computers, LCD projectors, screens, whiteboards, desks, and internet access. FEB has two main auditoriums (BH and BM Auditoriums) with complete multimedia and seating facilities, as well as an open auditorium for student discussions and cultural activities. Seven computer laboratories across both campuses are equipped with licensed software, including SPSS, AMOS, EViews, and PLS, to support data analysis and research activities.

Reading rooms are available at both campuses, supported by OPAC systems, Wi-Fi, CCTV, and lockers. In addition, students and lecturers have access to the central Udayana University Library at both Sudirman and Bukit Jimbaran campuses, which provides extensive academic resources. Discussion rooms (indoor and outdoor), lecturer rooms, professor rooms, administrative offices, and study programme offices are adequately furnished and air-conditioned. Parking facilities are available at both campuses, along with sports facilities including tennis courts and a football field. Accessibility features such as ramps and elevators are provided to accommodate students with special needs.

Blended learning is supported through the OASE (Online Academic Service for eLearning) platform. Academic administration is managed through the SIMAK (Academic Management Information System), which integrates student admissions, course registration (KRS), attendance, grading, transcript generation, thesis management, lecturer data integration, tuition payment systems (UKT), scholarship systems, and national higher education reporting (PDDIKTI). SIMAK also supports academic data analysis for institutional decision-making.

Access to literature (Asterisk Criterion)

The library facilities accessible to students of the FEB are centrally managed by the Udayana University Library Technical Implementation Unit (UPT). The library has received an Accreditation Grade A in accordance with National Library Standards, reflecting the quality of its services and resources. Library services operate from 08.00 to 19.00. The library uses an open-access system that allows users to browse and use its textbook collections. While textbooks are available for borrowing, other collections such as reference materials, magazines, theses, dissertations, and research reports are restricted to on-site use.

Students also benefit from extensive digital resources, including subscriptions to Springer e-journals and e-books via the IG Library platform, as well as access to the National Library of Indonesia's digital services. These resources significantly support academic, research, and final project activities.

The Faculty of Economics and Business provides access to various academic resources through Springer e-journal subscriptions and book collections available in the Library Room. For the Economics Study Programme, 434 book titles are available to support learning and research activities. The Management Study Programme has access to a larger collection, with 1,503 book titles available. Meanwhile, the Accounting Study Programme and Master of Accounting Study Programme have access to 289 book titles, along with Springer e-journal subscriptions to support academic and research needs. UNUD provides access to a wide range of digital academic resources in addition to printed materials. These include e-journals and e-books from internationally recognised publishers to support teaching, learning, and research activities.

UNUD also offers access to Cambridge University Press e-books through the Evidence-Based Acquisition (EBA) system. Through this system, more than 1,700 e-book titles are available for access over a one-year period. At the end of the access period, selected titles from the collection are permanently acquired by the university library (perpetual access). These digital resources can be accessed online through the Cambridge Core platform: <https://cambridge.org/core/#>.

In addition to library services, learning activities are supported through the OASE (Online Academic Service for eLearning) platform. OASE enables lecturers to upload course materials, conduct quizzes and assignments, facilitate discussion forums, and implement interactive features such as games and peer assessment. The platform also integrates with Webex to support synchronous online learning.

Appraisal:

The quantity, quality, media and IT facilities of the teaching rooms meet the standards required for the programme, even taking into account the resource needs of other study programmes. The rooms are properly equipped for disabled students and give them barrier-free access. Access to the internet via wireless LAN is free. A sufficient number of group rooms is available.

The opening hours of the library take students' needs sufficiently into account. Access to the literature and journals, as well as to digital media (e.g., electronic media and databases), is ensured. The literature expressly required for the study programmes is available in the library and is also kept up to date.

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

4.5 Additional services

Career counselling and placement service

The Career and Alumni Development Unit (CDC) is dedicated to providing career guidance and professional development services for final-year students and alumni. Its primary objective is to prepare graduates for successful entry into the workforce by offering structured mentoring, career counselling, and psychological assessments of interests and talents aligned with students' academic backgrounds and career aspirations.

For final-year students, the CDC offers career preparation programmes that help them identify suitable career paths aligned with their competencies, interests, and fields of study. These sessions help students make informed decisions before entering the job market. Alumni are also supported through consultations focused on career advancement, professional development, and career transitions.

To strengthen self-awareness and employability, the CDC conducts psychological interest and talent assessments three times a year (in February, August, and November). The CDC maintains an official website (cdc.unud.ac.id) that provides information on career services, job vacancies, and upcoming activities. Students and alumni may also consult directly at the CDC office. Additionally, the CDC organises annual job fairs that connect prospective graduates and

alumni with employers. These events facilitate direct interaction, recruitment processes, and job applications, thereby enhancing graduate employability and strengthening university–industry linkages.

Alumni Activities

All graduates are members of the Udayana University Alumni Association (IKAYANA), established on 25 January 1975. The alumni association operates not only at the university level but also at the faculty and study programme levels. At the FEB, alumni are organised under the Faculty Alumni Association (IKAFEB). IKAFEB serves as a networking and coordination forum for alumni engagement across study programmes. Each study programme within FEB also has its own alumni association.

Alumni associations contribute to faculty development through both academic and non-academic activities. Routine contributions include financial donations, provision of textbooks and periodicals, and support for facility development. Academic engagements frequently involve seminars, workshops, curriculum review discussions, accreditation interviews, tracer study participation, and guest lectures. Non-academic contributions include community service activities, faculty anniversary celebrations, and strengthening professional networks.

Alumni from various study programmes are directly involved in curriculum review focus group discussions (FGDs), accreditation processes (national and international), entrepreneurship training, student achievement coaching, quantitative analysis seminars, and joint research and community service activities, including collaboration with professional bodies and international NGOs. Alumni networks are also instrumental in facilitating student internships in accounting firms, public accounting offices, consulting firms, and other industry sectors.

Appraisal:

Career counselling and placement services are offered to the students and graduates to promote their employability. The HEI provides sufficient resources. An alumni organisation has been established to build an alumni network.

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

4.6 Financing of the study programme (Asterisk Criterion)

The FEB is funded through Non-Tax State Revenue (PNBP), which includes single tuition fees (UKT), Institutional Development Contributions, and non-educational income. The single tuition fee is determined under Decree No. 194/M.KPT.2019 was issued by the Minister of Research, Technology, and Higher Education of the Republic of Indonesia. Budget implementation follows established Standard Operating Procedures (SOPs), with monitoring and evaluation conducted through quarterly Faculty and University Leadership Meetings to ensure accountability and alignment with revisions.

The allocated ceiling is proportionally distributed according to each study programme's work plan, as well as joint faculty needs covering Education, Research and Community Service, journal management, planning, quality assurance, research units, and educational support under the Vice Dean for Academic and Planning Affairs. Additional allocations address general administration, human resource development, facilities and infrastructure under the Vice Dean for Finance and General Affairs, and student, alumni, and information services under the Vice Dean for Student Affairs and Information.

Appraisal:

The income from the programmes ensures that each cohort of students starting during the accreditation period can complete the study programmes.

		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 (Asterisk-Criterion)

The QA system is implemented at three levels: university, faculty, and study programme. At the university level, QA is coordinated by LP3M (Institute for Learning Development and Quality Assurance); at the faculty level by UP3M (Learning Development and Quality Assurance Unit); and at the study programme level by TPPM (Quality Assurance Implementation Team). LP3M comprises five divisions: Curriculum Development, Teaching and Learning Innovation, Internal Quality Assurance System (SPMI), External Quality Assurance System, and Internationalisation (including international accreditation and rankings). These divisions provide training, workshops, mentoring, and coordination to ensure effective QA implementation across faculties and study programmes. The university applies the PPEPP cycle (Planning, Implementation, Evaluation, Control, and Improvement) as its continuous quality improvement framework.

At the FEB, the QA system ensures the quality and continuous development of undergraduate and postgraduate programmes. The system includes:

1. Formal legal documents establishing QA structures and personnel.
2. Availability of complete quality documents (SPMI policy, manuals, standards, and forms).
3. Implementation of the PPEPP cycle.
4. Evidence of effective QA implementation.
5. External benchmarking for continuous improvement.

FEB has developed education, research, community service, and special standards that exceed National Higher Education Standards (SN-DIKTI). The PPEPP cycle is systematically applied in academic processes. Internal evaluations are conducted periodically. At the end of each semester, evaluations assess lecturer and student attendance, alignment of course delivery with Semester Learning Plans (RPS), and academic progress (credit accumulation and GPA). Student progression is monitored through a colour-coded system (green, yellow, orange, red) to identify students at risk of delayed graduation. Monitoring results form the basis for corrective actions and quality improvement.

Learning interactions are documented through lecture minutes, seminar reports, research reports, thesis supervision records, and online platforms (e.g., Cisco Webex). Assessment follows five integrated principles: educational, authentic, objective, accountable, and transparent. Tracer studies and graduate user surveys are conducted to evaluate graduate outcomes and labour market relevance.

Internal Quality Audits (AMI) are conducted periodically by LP3M at the university level, while UP3M monitors academic performance at the faculty level. Audit findings are reported to study programmes and faculty leadership. When discrepancies or weaknesses are identified, Management Review Meetings (RTM) are conducted at the study programme, faculty, and university levels to determine corrective actions and improvement strategies.

Evaluation by students

The FEB implements a comprehensive quality assurance system that involves faculty, students, alumni, and graduate users. In addition to internal monitoring conducted by UP3M (Learning Development and Quality Assurance Unit) and TPPM (Quality Assurance Implementation Team), stakeholder feedback plays a central role in continuous quality improvement. At the end of each semester, students must complete a satisfaction survey when submitting their Study Plan Card (KRS) via the SIMAK NG feature in the IMISSU UNUD system. The survey evaluates student satisfaction with the teaching and learning process, lecturer performance, administrative services, and campus facilities. The questionnaire is designed using a service quality framework that measures five dimensions: reliability (ability to deliver services as promised), responsiveness (promptness in providing services), assurance (competence and compliance with standards), empathy (care and attention to students), and tangibles (adequacy and quality of facilities and infrastructure). Responses are measured using a Likert scale from 1 (strongly disagree) to 5 (strongly agree). Data collected through Google Forms and IMISSU are automatically recorded and analysed using descriptive statistics to identify satisfaction levels and areas for improvement.

The results are compiled into a Student Satisfaction Report and discussed in study programme meetings. Based on the findings, corrective actions and service improvements are determined and implemented. Follow-up actions are communicated transparently through the faculty's website and official social media platforms to ensure accountability.

In addition to online surveys, FEB provides direct communication channels for student feedback, including the Annual Dean's Meeting and periodic Study Programme Meetings. These forums allow students to convey suggestions, criticisms, and expectations regarding lecturers, staff performance, and campus facilities.

Evaluation by faculty

To measure lecturer satisfaction, the LP3M has developed a standardised instrument incorporated into the governance portrait questionnaire. Lecturer satisfaction is measured every semester through an online questionnaire. The instrument consists of 20 statements assessing satisfaction with HR management and development services. Responses are recorded using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Completion of this evaluation is mandatory prior to the printing of the Lecturer Performance Chart and submission of semester performance reports for credit unit assessment. All responses are automatically stored in the IMISSU database. The Information and Cooperation Management Unit (UPIKS) extracts the survey results and forwards them to the UP3M. UP3M then compiles a monitoring and evaluation report on lecturer satisfaction and submits the findings to Faculty leadership for review and follow-up action. Based on the evaluation results, Faculty leaders implement necessary improvements. The outcomes of the monitoring and evaluation process are communicated to lecturers at the beginning of each semester during the Faculty Lecturer Meeting. In addition, the report is made accessible through the Faculty's official website.

External evaluation by alumni, employers and third parties

The FEB evaluates the quality and relevance of its study programmes through annual tracer studies and Focus Group Discussions (FGDs) involving alumni and graduate users. These activities aim to gather comprehensive stakeholder feedback on graduate performance and the effectiveness of academic services. The tracer study instrument is developed by the graduate user tracking team based on key performance indicators, including self-development,

teamwork, communication skills, information technology proficiency, foreign language competence, professional expertise, and ethical behaviour. Data are collected annually through questionnaires distributed to alumni and employers. The results are analysed using descriptive statistical methods to assess stakeholder perceptions of graduate performance.

Programme description (Asterisk Criterion)

All study programme activities at the FEB are documented to ensure transparency, accountability, and quality assurance. The Faculty and Study Programme Academic Guidebooks outline all academic regulations and procedures. The Thesis Guidebook provides detailed guidelines for undergraduate and master's thesis preparation. SOPs govern academic, research, community service, and supporting activities, while standardised forms function as integral components of SOP implementation. Each study programme also issues official Activity Decrees as the legal basis for implementing its academic and non-academic activities. Major academic documents, including the Faculty Academic Guidebook, Study Programme Academic Guidebook, Curriculum Book, and Thesis Guidebook, are published on the faculty's website and cloud storage for public access. Semester Learning Plans, Student Assignment Plans, and syllabi are accessible through the SIMAK academic information system.

Information on activities during the academic year

Information related to academic and non-academic activities within each academic year is systematically published by the Study Programmes of the FEB. Dissemination is carried out through various official communication channels, including the faculty's website and its social media platforms, particularly @mediafebunud on Instagram and Facebook.

Appraisal:

A quality assurance and development procedure that systematically and continuously monitors and improves the quality of the programme with respect to its contents, processes, and outcomes has been set up. It takes into account the evaluation results and the analysis on student workload, success rate, and graduate employment as well as the profile of the student population. Faculty members and students participate in the respective committees to plan and assess the quality assurance and development procedures. Responsibilities are clearly defined.

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

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

An external evaluation is carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are communicated and used to inform the quality development process.

The University should provide accurate, transparent, and detailed information about its programmes, helping students, staff, and accreditation bodies stay informed. Therefore, the panel recommends the following **condition**:

UNUD regularly updates the study programme websites to ensure that all relevant and current information is available and publishes more detailed content on the programmes.

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

		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)				Condition	
5.3.2	Information on activities during the academic year			X		

Quality profile

HEI: Udayana University

Bachelor / Master programme:

Bachelor of Economics (BoE)

Bachelor of Management (BoM)

Bachelor of Accounting (BoA)

Master of Accounting (MoA)

		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)		BoE, BoA	BoM, MoA		
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3*	Integration of theory and practice (Asterisk Criterion)			X		
3.1.4	Interdisciplinary thinking			X		
3.1.5	Ethical aspects			X		
3.1.6*	Methods and scientific practice (Asterisk Criterion)		BoE, BoA	BoM, MoA		
3.1.7*	Examination and final thesis (Asterisk Criterion)			X		

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

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
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)				Condition	
5.3.2	Information on activities during the academic year			X		

Annex 1

Curriculum Overview / Bachelor of Economics

Module No.	Title of Module / Course Unit - Compulsory or elective?	Credit Points per Semester									Workload		Method of Teaching	Form and Duration of Examinations	Weight of exam related to final grade
			1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study			
1st Semester															
24UNDG00X02	Pancasila (National Principles) (Compulsory)	3.4								27.2	65.3	LPS	Mid & Final Exam Paper (2 x 100 minutes)	3.4/248	
24UNDG00X07	English (Compulsory)	5.1								40.8	97.9	LPS/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	
24SEPG00X08	Introduction to Microeconomics (Compulsory)	5.1								40.8	97.9	LPS/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	
24SEPG00X02	Introduction to Macroeconomics (Compulsory)	5.1								40.8	97.9	LPS/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	
24FEBG00X03	Introduction to Business (Compulsory)	5.1								40.8	97.9	LPS/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	
24SEPG00X08	Economic Mathematics (Compulsory)	5.1								40.8	97.9	L/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	
24SEPG00X09	Economic Statistics (Compulsory)	5.1								40.8	97.9	L/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	
2nd Semester															
UND0224UNDG00Y001	Religion (Compulsory)		3.4							27.2	65.3	L/T	Mid & Final Exam Paper (2 x 100 minutes)	3.4/248	
	Hindu														
	Islam														
	Catholic														
	Protestant														
	Buddha														
24SEPG00Y01	Introduction to International Economics (Compulsory)	5.1								40.8	97.9	LPS/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	
24SEPG00Y02	Advanced Economic Mathematics (Compulsory)	5.1								40.8	97.9	LPS/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	
24SEPG00Y03	Advanced Economic Statistics (Compulsory)	5.1								40.8	97.9	L/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	
24SEPG00Y08	Macroeconomics (Compulsory)	5.1								40.8	97.9	L/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	
24SEPG00Y07	Microeconomics (Compulsory)	5.1								40.8	97.9	LPS/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	
24SEPG00Y09	Introduction to Development Economics (Compulsory)	5.1								40.8	97.9	LPS/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248	

3rd Semester														
24UNDG01X103	Civics (Compulsory)				3.4					27.2	65.3	L/S	Mid & Final Exam Paper (2 x 100 minutes)	3.4/248
24FEBG01X115	Management (Compulsory)				5.1					40.8	97.9	L/S	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01X132	Introduction to Demography (Compulsory)				5.1					40.8	97.9	L/S	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01X130	Econometrics (Compulsory)				5.1					40.8	97.9	L/S	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01X142	Advanced Microeconomics (Compulsory)				5.1					40.8	97.9	L/S	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01X143	Advanced Macroeconomics (Compulsory)				5.1					40.8	97.9	L/S	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01X137	Development Economics (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
4th Semester														
24UNDG01Y106	Basic Natural Sciences (Compulsory)				3.4					27.2	65.3	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	3.4/248
24FEBG01Y114	Introduction to Accounting (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24FEBG01Y116	Entrepreneurship (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01Y145	Advanced Econometrics (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01Y139	Method of Economics Research (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01Y140	Institutional Economics (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01Y144	Sustainable Development Economics (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
5th Semester														
—	Compulsory Elective Course for Specialisation 1/2/3*				3.4					27.2	65.3	L/S	Mid & Final Exam Paper (2 x 100 minutes)	3.4/248
24UNDG01X168	Digital Society (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01X138	Central Banking (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01X126	History of Economics Thought (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01X125	Orange Economics, Cooperation, and MSMEs (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01X124	Market and Financial Institution (Compulsory)				5.1					40.8	97.9	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248
24SEPG01X129	Monetary Economics (Compulsory)				5.1					40.8	97.9	L/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/248

Modul No.	Specialisation's Compulsory Elective Courses	Credit Points per Semester									Workload		Method of Teaching	Form and Duration of Examinations	weight of exam related to		
			1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study				i.e. lecture course, seminar	
Regional Development Economics																	
24SEPG00X347	Fiscal and Monetary Policies (Compulsory)					5.1						0	0.0	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240	
24SEPG00Y350	Regional Economic Theories and Policies (Compulsory)								5.1			0	0.0	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240	
24SEPG00Y353	Applied Research in Regional Development Economics (Compulsory)								5.1			0	0.0	L/S/T	Research Proposal (2 x 100 minutes)	5.1/240	
International Trade Economics																	
24SEPG00X348	International Trade Economic Theories and Policies (Compulsory)					5.1						0	0.0	L/S	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240	
24SEPG00Y351	International Fiscal and Monetary Policies (Compulsory)								5.1			0	0.0	L/S	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240	
24SEPG00Y354	Applied Research in International Trade Economics (Compulsory)								5.1			0	0.0	L/S/T	Research Proposal (2 x 100 minutes)	5.1/240	
Population Economics																	
24SEPG00X349	Population Analysis (Compulsory)						5.1						0	0.0	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240
24SEPG00Y352	Population Economic Theories and Policies (Compulsory)									5.1			0	0.0	L/S	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240
24SEPG00Y355	Applied Research in Population Economics (Compulsory)									5.1			0	0.0	L/S/T	Research Proposal (2 x 100 minutes)	5.1/240
LIST OF ELECTIVE COURSES**																	
Modul No.	Elective Courses**	Credit Points per Semester									Workload		Method of Teaching	Form and Duration of Examinations	weight of exam related to final grade		
			1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study				i.e. lecture course, seminar	
24FEBG00X256	Business Ethics									5.1		40.0	37.5	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240	
24FEBG00X257	Behavioral Economics (Elective)										5.1	40.0	37.5	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240	
24SEPG00X259	Quantitative Analysis Applications (Elective)										5.1	40.0	37.5	L/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240	
24FEBG00X260	Capital Market Theories (Elective)										5.1	40.0	37.5	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240	
24FEBG00X261	International Business (Elective)										5.1	40.0	37.5	L/S	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240	
24FEBG00X258	Human Resources Management (Elective)										5.1	40.0	37.5	L/S/T	Mid & Final Exam Paper (2 x 100 minutes)	5.1/240	
Note** students are allowed to take only one course																	

Curriculum Overview / Bachelor of Management

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester								Workload		Method of Teaching	Form and Duration of Examination	Weigh of Exam Related to Final Grade
		1	2	3	4	5	6	7	8	Hours in Class	Hours Self-St	i.e. lecture course, seminar		
1st Semester														
24UNDG02X10	Pancasila Education/Civilization of Pluralism (Compulsory)	3.4								1.67	4.00	L/S	Mid & Final Exam (2 x 100 minutes)	3.4/244.8
24UNDG02X10	English for Business (Compulsory)	5.1								2.50	6.00	L/T	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02X113	Introduction to Business (Compulsory)	5.1								2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02X114	Management (Compulsory)	5.1								2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24FEBG02X115	Introduction to Accounting (Compulsory)	5.1								2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02X122	Business Mathematics (Compulsory)	5.1								2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02X123	Business Statistics 1 (Compulsory)	5.1								2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
2nd Semester														
24UNDG02Y104	Civic Education (Compulsory)		3.4							1.67	4.00	L/S	Mid & Final Exam (2 x 100 minutes)	3.4/244.8
24FEBG02Y111	Introduction to Microeconomics (Compulsory)		5.1							2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y116	Marketing Management (Compulsory)		5.1							2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y119	Financial Management (Compulsory)		5.1							2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y120	Human Resource Management (Compulsory)		5.1							2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y121	Operations Management (Compulsory)		5.1							2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y124	Business Statistics 2 (Compulsory)		5.1							2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8

3rd Semester															
4UNDG02X10	Religious Studies (Compulsory)			3.4						1.67	4.00	L/S	Mid & Final Exam (2 x 100 minutes)	3.4/244.8	
	Hindu														
	Islam														
	Christian														
	Chatolics														
	Buddha														
:4FEBG02X11	Introduction to Macroeconomics (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8	
4SMJG02X11	Entrepreneurship (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8	
4SMJG02X12	Organizational Behavior (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8	
4SMJG02X12	Quantitative Analysis Applications (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8	
4SMJG02X13	Cooperative and SME Management (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8	
4SMJG02X14	Strategic Management (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8	
4th Semester															
4UNDG02Y10	Basic Natural Sciences Education (Compulsory)			3.4						1.67	4.00	L/S	Mid & Final Exam (2 x 100	3.4/244.8	
4SMJG02Y13	Business Research Methodology (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100	5.1/244.8	
4SMJG02Y14	Creative Business Planning (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100	5.1/244.8	
4SMJG02Y14	Business Feasibility Studies (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100	5.1/244.8	
According to concentration	Compulsory Course from Concentration 1 (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100	5.1/244.8	
According to concentration	Compulsory Course from Concentration 2 (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100	5.1/244.8	
According to concentration	Compulsory Course from Concentration 3 (Compulsory)			5.1						2.50	6.00	L/T/S	Mid & Final Exam (2 x 100	5.1/244.8	

6th Semester														
4SMJG02Y13	Business Ethics (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
4SMJG02Y13	Business Communication (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
4SMJG02Y13	Cross-Cultural Management (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
4SMJG02Y12	Managerial Economics (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24FEBG02Y11	Indonesian Economy (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
According to concentration	Special Topic research proposal (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
According to concentration	Compulsory Course from Concentration 4 (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
7th Semester														
4SMJG02X13	Management Information Systems (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
4SMJG02X13	Leadership (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
4UNDG02X10	Indonesian Language (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
4UNDG02X10	Introduction to Business Law (Compulsory)						3.4			1.67	4.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
4UNDG02X10	Digital Society (Compulsory)						3.4			1.67	4.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24UNDG02X11	Community Service Program (Compulsory)						5.1				8.50	T/S	Orientation Exam (60 minutes), Oral Exam on Project Paper (120 minutes)	5.1/244.8
8th Semester														
4SMJG02Y54	Thesis (Compulsory)								10.2		17.00	T/S	Presentation, Research Paper, Oral Examination (120 minutes)	10.2/244.8
TOTAL		34	34	34	34	36	36	27	10	112.5	295.5			
		245												
Notes:	L=Lecturer													
	T=Tutorial													
	S=Seminar													

Concentration Courses												
Operation Management - Concentration												
24SMJG02Y345	Operations Planning and Control (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y346	Quality Management (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y347	International Operations Management (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y348	Supply Chain Management (Compulsory)				5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y349	Special Topics in Operations Management Research Proposals (Compulsory)				5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
Marketing Management - Concentration												
24SMJG02Y350	Consumer Behavior (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y351	Global Marketing Management (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y352	Strategic Marketing Management (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y353	Digital Marketing (Compulsory)				5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y354	Special Topics in Marketing Management Research Proposals (Compulsory)				5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8

Financial Management - Concentration												
24SMJG02Y355	Banking Finance Management (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y356	International Finance Management (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y357	Securities Analysis and Portfolio Management (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y358	Public Sector Finance Management (Compulsory)				5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y359	Special Topics in Finance Management Research Proposals (Compulsory)				5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
Human Resources Management - Concentration												
24SMJG02Y360	Human Resource Planning (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y361	International Human Resource Management (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y362	Human Resource Training and Development (Compulsory)		5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y363	Performance Management and Compensation (Compulsory)				5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y364	Special Topics in Human Resource Management Research Proposals				5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8

Bussiness Digital - Concentration														
24SMJG02Y365	Digital Talent Management (Compulsory)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y366	Digital Project Management (Compulsory)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y367	Digital Consumer Behavior Analysis (Compulsory)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y368	Financial Technology (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02Y369	Special Topics in Digital Business Research Proposals (Compulsory)						5.1			2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
Elective Courses														
24SMJG02X270	Change Management (Elective)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02X271	Marketing Communication (Elective)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02X272	Retail Management (Elective)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02X273	Business Valuation (Elective)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02X274	Conflict Management and Negotiation (Elective)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24FEBG02X275	Capital Market Theory (Elective)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24FEBG02X276	Taxation (Elective)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02X277	Tourism Business (Elective)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8
24SMJG02X278	Finance Management (Elective)				5.1					2.50	6.00	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/244.8

Curriculum Overview / Bachelor of Accounting

Course Code	Title of Course Unit	Credit Points per Semester								Workload		Method of Teaching	Form and Duration of Examinations	Weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study	i.e. lecture course, seminar		
1st Semester														
24UNDG03X101	Religion (Compulsory)	3,4								1,7	4	L/T	Mid & Final Exam (2 x 100 minutes)	3.4/245
	Hindu													
	Islam													
	Christian													
	Chatolics													
	Buddha													
24UNDG03X107	Business English (Compulsory)	5,1								2,5	6	L/T	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03X111	Introduction to Microeconomics (Compulsory)	5,1								2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03X113	Introduction to Bussiness (Compulsory)	5,1								2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X114	Introduction to Accounting (Compulsory)	5,1								2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X118	Bussiness Mathematics (Compulsory)	5,1								2,5	6	L/T	Mid & Final Exam (2 x 100 minutes)	5.1/245

24SAKG03X119	Bussiness Statistics (Compulsory)	5,1							2,5	6	L/T	Mid & Final Exam (2 x 100 minutes)	5.1/245
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2nd Semester

24UNDG03Y102	Pancasila (National Principles) (Compulsory)	3,4							1,7	4	L/S	Mid & Final Exam (2 x 100 minutes)	3.4/245
24FEBG03Y112	Introduction to Macroeconomics (Compulsory)	5,1							2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03Y115	Management (Compulsory)	5,1							2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03Y120	Advanced Bussiness Statistics (Compulsory)	5,1							2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03Y121	Taxation I (Compulsory)	5,1							2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03Y122	Intermediate Accounting I (Compulsory)	5,1							2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03Y123	Cost Accounting (Compulsory)	5,1							2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245

3rd Semester

24UNDG03X103	Civics (Compulsory)			3,4					1,7	4	L/T	Mid & Final Exam (2 x 100 minutes)	3.4/245
24SAKG03X124	Public Sector Accounting (Compulsory)			5,1					2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X125	Accounting Information System (Compulsory)			5,1					2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X126	Auditing I (Compulsory)			5,1					2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245

24SAKG03X127	Accounting for Banking and Village Credit Institution (Compulsory)			5,1					2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X128	Intermediate Accounting II (Compulsory)			5,1					2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X129	Managerial Accounting (Compulsory)			5,1					2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245

4th Semester

24UNDG03Y106	Basic Science (Compulsory)				3,4				1,7	4	L/T	Mid & Final Exam (2 x 100 minutes)	3.4/245
24FEBG03Y116	Entrepreneurship (Compulsory)				5,1				2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03Y130	Accounting for Hotel (Compulsory)				5,1				2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03Y131	Auditing II (Compulsory)				5,1				2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03Y132	Research Methods in Accounting (Compulsory)				5,1				2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03Y133	Advanced Financial Accounting (Compulsory)				5,1				2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03Y134	Behavioral Accounting (Compulsory)				5,1				2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245

5th Semester

24UNDG03X108	Digital Society (Compulsory)					3,4			1,7	4	L/T/S	Mid & Final Exam (2 x 100 minutes)	3.4/245
24FEBG03X117	Indonesian Economy (Compulsory)					5,1			2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245

24SAKG03X135	Taxation II (Compulsory)					5,1				2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03X136	International Business (Compulsory)					5,1				2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X137	Application of Quantitative Analysis (Compulsory)					5,1				2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03X138	Bussiness Ethics (Compulsory)					5,1				2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03X139	Cooperatives and SMEs Management (Compulsory)					5,1				2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245

6th Semester

24UNDG03Y109	Introduction to Business Law (Compulsory)						3,4			1,7	4	L/T/S	Mid & Final Exam (2 x 100 minutes)	3.4/245
24SAKG03Y140	Capital Market Theory (Compulsory)						5,1			2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03Y141	Management Information System (Compulsory)						5,1			2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03Y142	Sustainability Accounting (Compulsory)						5,1			2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03Y143	Research in Accounting (Compulsory)						5,1			2,5	6	L/T/S	Mid & Final Exam: Reseach Proposal (2 x 100 minutes)	5.1/245
24SAKG03Y144	Accounting Theory (Compulsory)						5,1			2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03Y145	Financial Management (Compulsory)						5,1			2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245

7th Semester

24SAKG03X146	Auditing Electronic Data Processing (Compulsory)							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24UNDG03X104	Indonesian Language (Compulsory)							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X147	Computer Application for Accounting (Compulsory)							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
According to the student's choice	Elective Course 1* (Elective)							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
	Elective Course 2* (Elective)							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245

8th Semester

24UNDG03X110	Community Service Programme (Compulsory)							5,1		8,5	T/S	Orientation Exam (60 minutes), Oral Exam on Project Paper (120 minutes)	5.1/245
24SAKG03Y548	Bachelor's Thesis (Compulsory) - Thesis							10,2		17	T/S	Presentation, Research Paper, Oral Examination (120 minutes)	10.2/245

TOTAL	34	34	34	34	34	34	26	15	113	296
245										

*ELECTIVE COURSE LIST

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester								Workload		Method of Teaching	Form and Duration of Examinations	Weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study	i.e. lecture course, seminar		
24SAKG03X258	Indonesian Government Accounting							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X253	Management Audit							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03X260	Digital Marketing							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X255	International Accounting							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X249	Financial Information Analysis							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X256	International Taxation							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X252	Management Control System							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
4SAKG03X254	Forensic Accounting							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24SAKG03X250	Corporate Governance							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03X259	Organizational Behaviour							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03X251	Strategic Management							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245

24SAKG03X257	Village Fund Accounting							5,1		2,5	6	L/T/S	Mid & Final Exam (2 x 100 minutes)	5.1/245
24FEBG03X261	Business Communication							3,4		1,7	4	L/T/S	Mid & Final Exam (2 x 100 minutes)	3.4/245

Curriculum Overview / Master of Accounting

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester				Workload		Method of Teaching	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	Hours in Class	Hours Self-Study	i.e. lecture course, seminar		
	1st Semester									
24MAKG09X101	Business Ethics and Profession (Compulsory)	5,1				40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09X102	Advanced Management Accounting (Compulsory)	5,1				40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09X103	Advanced Financial Information Analysis (Compulsory)	5,1				40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09X105	Quantitative Research Methods and Data Analysis (Compulsory)	5,1				40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09X104	Qualitative Research Methods and Data Analysis (Compulsory)	5,1				40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09X106	Accounting Information System and Business (Compulsory)	5,1				40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
	2nd Semester									

24MAKG09Y107	Sustainability Management Accounting and Finance (Compulsory)		5,1			40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09Y108	Advanced Behavioural Accounting (Compulsory)		5,1			40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09Y10	Portfolio Theory and Investment Analysis (Compulsory)		5,1			40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
According to the student's choice	Elective Course (students choose 2 subjects @3,4)*		6,8			54,4	130,6	L/S/T	Mid and Final Exam papers (200 mins)	40%
	3rd Semester									
24MAKG09X110	Science Philosophy of Accounting (Compulsory)			3,4		27,2	65,3	L/S/T	Mid and Final Exam papers (200 mins)	40%
According to the student's choice	Elicitive Reseach Courses (students choose 1 research course)			5,1		40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09Y525	Master Thesis Proposal (compulsory)			6,8		54,4	130,6	S/T (include presenting a research proposal in an international conference)	Master Thesis Proposal Exam	100%
	4th Semester									

24MAKG09Y526	Master Thesis Eligibility Result (Compulsory)				10,2	81,6	195,8	S/T (include submitting an article to an academic journal)	Master Thesis Eligibility Result Exam	100%
MAK 401	Master Thesis Exam (Compulsory)				13,6	108,8	261,1	S/T (include revising the submitted article until receive a letter of acceptance from an academic journal)	Master Thesis Exam	100%

Total	30,6	22,1	15,3	23,8	734,4	1762,6	
Total ECTS credits for 4 Semester							91,8

L: Lecture	Total ECTS	91,8
S: Seminar	Total SKS	54
T: Tutorial	Total workload	2.497,0
	Total ECTS 27.2 h	2.497,0

***ELICITIVE RESEARCH COURSE LIST**

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester				Workload		Method of Teaching	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	Hours in Class	Hours Self-Study	i.e. lecture course, seminar		
24MAKG09X312	Research on Management Accounting (Elicitive)			5,1		40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09X313	Research on Financial Accounting (Elicitive)			5,1		40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09X314	Research on Auditing (Elicitive)			5,1		40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09X315	Research on Information System (Elicitive)			5,1		40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09X316	Riset Sustainability dan ESG (Elicitive)			5,1		40,8	97,9	L/S/T	Mid and Final Exam papers (200 mins)	40%

***ELECTIVE COURSE LIST**

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester				Workload		Method of Teaching	Form and Duration of Examinations	weight of exam related to final grade
		1.	2.	3.	4.	Hours in Class	Hours Self-Study	i.e. lecture course, seminar		
24MAKG09Y217	Organisasi dan Lingkungan (Elicitive)		3,4			27,2	65,3	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09Y218	Digital Entrepreneurship (Elicitive)		3,4			27,2	65,3	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09Y219	Accounting for Decision Making (Elicitive)		3,4			27,2	65,3	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09Y220	Sustainability Development for Business (Elicitive)		3,4			27,2	65,3	L/S/T	Mid and Final Exam papers (200 mins)	40%

24MAKG09Y221	Data Analytics in Accounting (Elicitive)		3,4			27,2	65,3	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09Y222	Teori dan Kajian Standar Akuntansi Keuangan (Elicitive)		3,4			27,2	65,3	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09Y223	Forensic Audit (Elicitive)		3,4			27,2	65,3	L/S/T	Mid and Final Exam papers (200 mins)	40%
24MAKG09Y224	Public Sector Auditing (Elicitive)		3,4			27,2	65,3	L/S/T	Mid and Final Exam papers (200 mins)	40%