

Decision of the FIBAA Accreditation and Certification Committee



17th Meeting on March 12, 2025

PROGRAMME ACCREDITATION

Project Number:	23/090
Higher Education Institution:	Universitas Riau (UNRI)
Location:	Riau, Indonesia
Study programme:	Bachelor of Accounting – Accounting (<i>Sarjan Akuntansi (S.Ak.)</i>) Bachelor of Management – Management (<i>Sarjana Manajemen (S.M.)</i>) Bachelor of Economics – Development Economics (<i>Sarjana Ekonomi (S.E.)</i>)
Type of accreditation:	initial accreditation

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

According to § 7 (6) in conjunction with § 9 (1) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from January 1, 2021, the study programmes are accredited with 5 conditions.

Conditions:

- **Condition 1** (see chapter 3.2.2): The University provides an ECTS grading table for each study programme.
- **Condition 2** (see chapter 3.3.2): The HEI updates course materials and ensures students have digital access.
- **Condition 3** (see chapter 4.4.2): The HEI ensures access to international digital journals and gains access to databases related to international financial information.
- **Condition 4** (see chapter 5.1): The HEI ensures that the evaluation process is properly documented and implements a system for incorporating feedback from all parties.
- **Condition 5** (see chapter 5.3.1): The HEI ensures that information on its website is also available in English.

Proof of meeting this condition is to be supplied by December 11, 2025.

The FIBAA Accreditation and Certification Committee (F-ACC) notes that the title of the study programme, “Bachelor of Development Economics,” is misleading, as the programme's content aligns more closely with a “Bachelor of Economics.” Therefore, the F-ACC requests that Universitas Riau amend the English translation of the programme title to “Bachelor of Economics.”

Furthermore, the F-ACC has decided to introduce an additional recommendation by elevating the suggestion outlined in Chapter 3.1.4 – Interdisciplinary Thinking. They issue the following recommendation for the Bachelor of Development Economics:

*There is evidence that the programme qualifies for interdisciplinary thinking, nonetheless the panel **suggests** for Bachelor of Accounting integrating more sustainability reporting.*

*For the Bachelor of Development Economics, the FIBAA Accreditation and Certification Committee **recommends** adding more psychological courses, behavioral economics, social studies, and political science courses. This would be beneficial as it would broaden students' perspectives, allowing them to better understand the social, economic, and environmental factors influencing their fields of study.*

The measures that the HEI takes in order to implement the recommendation will be considered during the re-accreditation.

Fulfilment of conditions

✓ All conditions have been fulfilled – Decision by the FIBAA Accreditation and Certification Committee on March 27, 2026

Thus, 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 without any further conditions.

Period of Accreditation: March 12, 2025, until March 11, 2030.

The FIBAA Quality Seal is awarded.

Assessment Report

Higher Education Institution:

Universitas Riau (UNRI), Indonesia

Bachelor programmes:

Bachelor of Accounting – Accounting

Bachelor of Management – Management

Bachelor of Economics – Development Economics

Qualification awarded on completion:

Bachelor of Accounting – Accounting (*Sarjana Akuntansi (S.Ak.)*)

Bachelor of Management – Management
(*Sarjana Manajemen (S.M.)*)

Bachelor of Economics – Development
Economics (*Sarjana Ekonomi (S.E.)*)

General information on the study programme

Brief description of the study programme:

Bachelor of Accounting equips students with knowledge and skills in financial accounting, auditing, taxation, and managerial accounting. The curriculum integrates global and national content, including International Financial Economics, Auditing ensuring graduates are prepared for both local and international careers.

Bachelor of Management prepares students for leadership roles in business and organisations by providing a strong foundation in strategic management, marketing, finance, human resource management, and entrepreneurship. The curriculum includes both global and national content, with courses such as Global Operational Management and Global Resource Management, alongside subjects covering Indonesian business practices.

Bachelor of Economics (Development Economics) focuses on economic growth, poverty reduction, and sustainable development. Students gain expertise in microeconomics, macroeconomics, public policy, international trade, and economic planning, preparing them for careers in government, NGOs, and the private sector. The curriculum includes both global and national perspectives, with courses like Global Resource Management and International Financial Economics, alongside Indonesian economic policies.

Type of study programme:

Bachelor programme

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

Bachelor of Accounting: 4 years or 8 semesters with 144 SKS Credits / 230 ECTS credits

Bachelor of Management: 4 years or 8 semesters with 146 SKS Credits / 233 ECTS credits

Bachelor of Development Economics: 4 years or 8 semesters with 144 SKS Credits / 230 ECTS credits

Mode of study:

Full-time

Didactic approach:

Study programmes with obligatory class attendance

Double/Joint Degree programme:

No

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

Accounting: 330 students, 11 classes

Management: 300 students, 10 classes

Development Economics: 280 students, 9 classes

Programme cycle starts in:

Other start date: August

Initial start of the programme:

September 20, 1963

Type of accreditation:

Initial accreditation

Procedure

A contract for the initial accreditation of the Bachelor of Accounting, Bachelor of Management and Bachelor of Development Economics was concluded between FIBAA and Universitas Riau on 24 October 2023. On March 14, 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:

Dennis Boelcke

Julius-Maximilians-University Würzburg
Management, M.Sc.

Prof. Dr. Georg Hauer

Stuttgart University of Applied Sciences
Professor of Business Administration, Corporate Management and Controlling

Inna Sidorova

BGC Partners LP
Business Manager

Prof. Dr. Ibnu Qizam

State Islamic University (UIN) Syarif Hidayatullah
Full Professor at the Faculty of Economics and Business (Accounting, Islamic Accounting, Islamic Economics, Islamic Banking and Finance)

Prof. Dr. Mouna Thiele

Düsseldorf University of Applied Sciences
Professor of Economics, in particular International Economic Relations

Prof. Dr. Stefan Veith

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

FIBAA project manager:
Yuliia Bleshmudt

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an on-site visit. The online conference took on August 20-22, 2024, via zoom. At the end of the on-site visit, the panel gave short feedback on its first impressions to representatives of the HEI.

The assessment report based on this was delivered to the HEI to comment on February 20, 2025. The statement on the report was given up on February 28, 2025. It has been taken into account in the report at hand.

¹ The panel is presented in alphabetical order.

Summary

Bachelor of Accounting, Bachelor of Management and Bachelor of Development Economics offered by Universitas Riau fulfils with few exceptions the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on March 12, 2025, and finishing on March 11, 2030, under conditions. The programmes are in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

The panel members identified need for improvement regarding the following aspects² course materials, access to literature, quality assurance and quality development with respect to contents, processes and outcomes, programme description. They recommend the accreditation on condition of meeting the following requirements:

- **Condition 1** (see chapter 3.2.2): The University provides an ECTS grading table for each study programme.
- **Condition 2** (see chapter 3.3.2): The HEI updates course materials and ensures students have digital access.
- **Condition 3** (see chapter 4.4.2): The HEI ensures access to international digital journals and gains access to databases related to international financial information.
- **Condition 4** (see chapter 5.1): The HEI ensures that the evaluation process is properly documented and implements a system for incorporating feedback from all parties.
- **Condition 5** (see chapter 5.3.1): The HEI ensures that information on its website is also available in English.

Proof of meeting these conditions is to be submitted by December 11, 2025.

Furthermore, the quality requirements that have not been fulfilled – internationality of the student body, foreign language contents, information on activities during the academic year – are not asterisk criteria and therefore do not lead to a condition. The measures the HEI takes to solve the identified problem(s) are to be considered during the re-accreditation.

The panel members identified several areas where **all study programmes** could be further developed and **recommends**:

- Increasing the number of teachers and lecturers with international background and inviting more (including virtual) guest lecturers from abroad, as well as mixing international and regular classes (see chapter 1.2);
- Actively monitoring the gap between applicants and available student places and strengthening the position of study programmes (see chapter 1.3.1);
- Expanding teaching methods to improve blended learning methods and promote it among students (see chapter 3.3.1);
- Encouraging the invitation of more international guest lecturers, particularly in the field of economic development (see chapter 3.3.3);
- Setting up a system to attract international students (see chapter 3.4.2);
- Increasing the number of lectures with an international background (see chapter 3.4.3);

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

- Developing a plan to improve the English proficiency levels of incoming students (see chapter 3.4.4);
- Increasing the number of PhD-qualified lecturers (see chapter 4.1.2);
- Clarifying and enhancing processes by making them transparent (e.g., implementing complaint procedures and feedback processes) and improving them accordingly (see chapter 4.2.2);
- Ensuring that information on the websites of UNRI and the Faculty is also available in English (see chapter 5.3.2).

For **Bachelor of Accounting**: clarifying the graduate profile for “Information Systems Analyst” (see chapter 3.1.1).

For **Bachelor of Management**: clarifying the graduate profile to support entrepreneurial pathways (see chapter 3.1.1).

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 programme exceeds the quality requirements:

- For **Bachelor of Accounting**: Integration of theory and practice (see chapter 3.1.3);
- For **Bachelor of Management**: Ethical aspects (see chapter 3.1.5).

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

Information

Information on the Institution

Universitas Riau (**UNRI** or **University**), established on October 1, 1962, is a prominent institution in Indonesia dedicated to fostering academic excellence and cultural diversity. Initially comprising two faculties—State Administration and Commerce (FKK) and Teacher Training and Education (FKIP) — UNRI expanded rapidly, adding the Faculties of Economics (FE) and Natural Sciences (FMIPA) in 1963. Today, UNRI boasts ten faculties and over 100 departments across Diploma, Bachelor, Professional, Master, and Doctoral levels, specializing in Technology and Social Sciences.

UNRI's governance aligns with Permenristekdikti Regulations on organisation, work procedures, and statutes, ensuring structured and efficient operations. The university's main campus, Bina Widya, spans 345 hectares in Pekanbaru, housing modern facilities, including a rectorate, libraries, integrated classrooms, a health study center, and a hospital. The Purnama Campus in Dumai supports marine science, while Pattimura Campus in Pekanbaru is dedicated to law, postgraduate studies, and entrepreneurship.

UNRI continues to innovate by developing new study programs to meet evolving knowledge and technology trends, particularly contributing to human resource development in the Riau province. Its campuses offer a conducive learning environment in Pekanbaru, a city rich in history and cultural heritage, providing students, researchers, and lecturers with an enriching academic and cultural experience.

The vision of UNRI is *"To become an excellent research university with dignity in the field of science and technology in the Southeast Asia region by 2035"*. To achieve this vision, the missions are:

1. Implementing Tri Dharma of excellent higher education;
2. Implementing dignified university governance;
3. Developing students' potential for excellence;
4. Creating a reliable information system and implementing innovation for the benefit of society.

Faculty of Economics and Business (FEB)

The Faculty of Economics and Business (**FEB**) was founded in 1963 and was renamed in 2017. It offers a range of academic programs, including one doctoral, three master's, one professional, three undergraduate, and two diploma programmes.

FEB's vision is to become a leading faculty in Southeast Asia, focusing on economy-oriented science and technology by 2035. Its mission includes:

- providing quality, international standard education.
- conducting and publishing research at international standards.
- offering top-tier service to advance the economy.
- producing graduates with internationally recognised competencies.
- fostering partnerships with domestic and international institutions aligned with their programmes.

Statistical data

Table 1 Statistical Data for the Accounting study programme

Study Programmes: Accounting

		1. Tahun 2018	2. Tahun 2019	3. Tahun 2020	4. Tahun 2021	5. Tahun 2022	6. Tahun 2023
# Study Places		280	300	360	370	360	330
# Applicants	Σ	5682	3348	3904	3715	3638	3827
	P	3711	1984	2152	2206	2401	1948
	L	1970	1364	1752	1509	1237	1879
Application rate		2029,29%	1116,00%	1084,44%	1004,05%	1010,56%	1159,70%
# First-Year Students	Σ	248	275	357	366	352	270
	P	174	190	254	276	261	213
	L	74	85	103	90	91	57
Rate of Female Students		0,70	0,69	0,71	0,75	0,74	0,79
# Foreign Students	Σ	0	0	0	0	0	0
	P	0	0	0	0	0	0
	L	0	0	0	0	0	0
Rate of Foreign Students		0	0	0	0	0	0
Percentage of occupied study places		88,57%	91,67%	99,17%	98,92%	97,78%	81,82%
# Graduates	Σ	306	338	250	191	221	293
	P	222	239	192	140	155	212
	L	84	99	58	51	66	81
Success rate		123,39%	122,91%	70,03%	52,19%	62,78%	108,52%
Dropout rate		0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Average duration of study		4 Years 4 Months	4 Years 3 Months	4 Years 4 Months	4 Years 4 Months	4 Years 5 Months	4 Years 6 Months
Average grade of final degree		3,41	3,42	3,50	3,55	3,54	3,58

Table 2. Statistical Data for the Management study programme

Study Programmes: Management

		1. Cohort 2018	2. Cohort 2019	3. Cohort 2020	4. Cohort 2021	5. Cohort 2022	6. Cohort 2023
# Study Places		300	300	360	360	300	300
# Applicants	Σ	7848	4540	5322	6154	6088	6162
	P	4000	2386	2845	3852	3795	3986
	L	3848	2154	2477	2302	2293	2176
Application rate		2616,00%	1513,33%	1478,33%	1709,44%	2029,33%	2054,00%
# First-Year Student	Σ	280	280	351	347	276	276
	P	166	152	210	220	172	197
	L	114	128	141	127	104	79
Rate of Female Students		0,59	0,54	0,60	0,63	0,62	0,71
# Foreign Students	Σ	0	0	0	0	0	0
	P	0	0	0	0	0	0
	L	0	0	0	0	0	0
Rate of Foreign Students		0	0	0	0	0	0
Percentage of occupied study places		93,33%	93,33%	97,50%	96,39%	92,00%	92,00%
# Graduates	Σ	255	228	161	174	285	169
	P	145	148	91	102	179	109
	L	110	80	70	72	106	60
Success rate		91,07%	81,43%	45,87%	50,14%	103,26%	61,23%
Dropout rate		0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Average duration of study		4 Years 6 Months	4 Years 8 Months	5 Years 3 Months	5 Years 5 Months	5 Years 4 Months	5 Years 3 Months
Average grade of final degree		3,43	3,42	3,39	3,46	3,50	3,55

Table 3. Statistical Data for the Development Economics study programme

Study Programmes: Economic Development

	1. Cohort 2018	2. Cohort 2019	3. Cohort 2020	4. Cohort 2021	5. Cohort 2022	6. Cohort 2023
# Study Places	139	139	113	165	170	180
# Applicants	Σ 1979	1271	1050	1302	1334	1367
	P 1375	856	698	782	805	961
	L 604	415	352	520	529	406
Application rate	1423,74%	914,39%	929,20%	789,09%	784,71%	759,44%
# First-Year Student	Σ 91	122	110	163	160	157
	P 55	80	59	103	108	110
	L 36	42	54	60	52	47
Rate of Female Students	0,60	0,66	0,54	0,63	0,68	0,70
# Foreign Students	Σ 0	0	0	0	0	0
	P 0	0	0	0	0	0
	L 0	0	0	0	0	0
Rate of Foreign Students	0	0	0	0	0	0
Percentage of occupied study places	65,47%	87,77%	97,35%	98,79%	94,12%	87,22%
# Graduates	Σ 300	311	225	135	173	118
	P 174	168	119	65	105	78
	L 126	143	106	70	68	40
Success rate	329,67%	254,92%	204,55%	82,82%	108,13%	75,16%
Dropout rate	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Average duration of study	4 Years 5 Months	5 Years 5 Months	5 Years 4 Months	6 Years 0 Months	5 Years 5 Months	5 Years 1 Months
Average grade of final degree	3,36	3,32	3,34	3,33	3,4	3,52

According to UNRI Rector Regulation No. 4 of 2021 regarding the Implementation of Education at UNRI, Article 3, Paragraph 1, a drop-out student is defined as a student who does not pass the academic evaluation in the 4th, 8th, and/or 12th semesters. For students undergoing evaluation, they typically voluntarily apply to transfer to another university with the same programme so that their Student Identification Number remains intact in the Ministry of Education and Culture's database for that period.

Appraisal:

The Accounting, Management, and Development Economics study programmes all show consistently high application rates, but at the same time not all places were occupied by first year students. This topic was also discussed during the online conference. According to UNRI, many universities offer flexible class schedules, such as evening classes for working students. Another reason is that some students who have been accepted do not complete the re-registration process.

Female student participation remains stable across all programmes (~0.6-0.79), while no foreign students are enrolled. The success rates vary, with Accounting study programme showing the most consistent improvement. Accounting study programme has the shortest and most stable study duration (four years three months – four years six months), while Management study programme has the longest average study duration, peaking at five years five months. Development Economics fluctuates, with a peak of five years five months but generally aligning with Management.

To reduce study time and dropout rates, FEB offers scholarships and support services, including standard operating procedures for completing the study period. Academic supervisors provide supervision, and students facing financial challenges are directed at scholarship opportunities or tuition fee reductions. FEB collaborates with partners such as the

Ministry of Education, Salim Foundation, Tanoto Foundation, and several banks for scholarship provision.

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programme (Asterisk Criterion)

The objectives of the three undergraduate study programmes at FEB — Accounting, Management and Development Economics — align with graduate qualifications and the Indonesian National Qualifications Framework (KKNI). These objectives are shaped by stakeholder expectations and aim to equip students with key skills, including technical proficiency, practical experience, critical and creative thinking, communication, and entrepreneurship.

Accounting

The objectives are to produce graduates who:

- Excel in the fields of financial accounting, management accounting, auditing, taxation, information systems and public sector accounting.
- Ready to continue education to a higher level and/or certification in the field of accounting.
- Demonstrate leadership thought global insight.
- Demonstrate a high level of professionalism, good ethics, social responsibility, independent and lifelong learning.

The profile of graduates of Accounting study programme is:

No	Graduate Profile	Graduate Profile Description
1	Auditor	Auditors who have accounting knowledge, audit skills that uphold professional ethics, and can examine financial reports for both companies and public organizations so that they are free from test errors.
2	Corporate Financial Accountant	Corporate financial accountants are financial accountants who have knowledge of financial accounting, analytical skills and can analyse financial reports in accordance with financial accounting standards in various classes of companies, both national and multinational and in various sectors.
3	Company Management Accountant	Company management accountants have the professional ability to produce company financial reports based on generally accepted accounting standards and can evaluate accounting information for management decision making purposes. A management accountant has expertise in preparing and analysing financial reports, preparing budgets, assessing business risks, developing information systems in an organization.
4	Tax Accountant	Tax accountants have good knowledge and skills about accounting and taxation so they can design tax decisions optimally.
5	Public Sector Accountant	Public sector accountants have knowledge and skills in public sector accounting and can analyse decisions related to aspects of accounting in the public sector.
6	Information Systems Analyst	Information systems analysts have knowledge and skills related to communication and information technology that can analyse accounting information using information technology in a system.

Management

The objectives of Management study programme are to produce graduates who:

- Excel in a managerial career with the ability to provide solutions in accordance with knowledge and competence in the fields of management and business.

- Demonstrate the ability to start business activities independently.
- Demonstrate global-minded leadership abilities.
- Demonstrate high professionalism, ethics, social responsibility, effective communication, and lifelong learning through further education or training.

The profile of graduates of Management study programme is:

No	Graduate Profile	Graduate Profile Description
1	First line manager	Graduates of the Bachelor's degree in Management Study Programme have successful careers with the following characteristics: 1. Management graduate who has knowledge and competence in business and the public sector and applies it to lead work by utilizing information technology 2. Management graduate who has an entrepreneurial spirit and the ability to think creatively to start and develop a profit-oriented or non-profit business 3. Management graduate who can provide solutions in the form of management consulting related to organizational development by utilizing information technology
2	Entrepreneur	
3	Management Consultant	

Development Economics

The objectives of the Development Economics study programme are to produce graduates who:

- Excel in the career fields of regional economics, industrial economics, international monetary and financial economics, human resource and employment economics, and Islamic economics.
- Undertake higher education and/or certification in the field of development economics.
- Demonstrate global thinking leadership.
- Demonstrate a high level of professionalism, ethics, social responsibility, independent learning, and lifelong learning.

The graduate profile of Development Economics study programme is:

No	Graduate Profile	Graduate Profile Description
1	Assistant analyst in development economics	Assistant analyst in the field of development economics who masters the basic concepts of economics and business and develops them in problem solving and decision making in the field of development economics.
2	Young researcher in the field of development economics	Young researchers in the field of economics who could design and carry out research in the field of development economics in accordance with scientific principles.
3	Young consultant in the field of development economics	Young consultants in the field of development economics could provide considerations and solutions in the formulation of economic and development policies.
4	Entrepreneur	Entrepreneurs who could apply economic principles in planning and implementing a business or enterprise.

Appraisal:

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

The subject-specific and extra-curricular qualification objectives and skills to be acquired correspond with the aspired level at graduation (e.g., English club, program with Bank of

Indonesia, etc.). 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)

Within the whole University strategy, the FEB has implemented several initiatives to enhance the international competitiveness of its study programmes, in particular:

English Proficiency Requirements	New students must pass an English competency test as part of the admission process.
Graduation Requirements	To graduate, students must achieve a minimum TOEFL score of 450, equipping them with the language proficiency needed to compete globally in the job market.
English-Taught Undergraduate Programmes	The three study programmes provide English-language instruction for all core courses. According to UNRI: (i) The Accounting study programme offers 80 courses (both compulsory and elective) in English, (ii) The Management study programme offers 75 courses (both compulsory and elective) in English, and (iii) The Development Economics study programme offers 51 courses (both compulsory and elective) in English.
International Collaborations	FEB actively partners with foreign companies and higher education institutions to expand academic and professional opportunities for students.
International Conference	In November 2017, FEB hosted the International Conference on Corporate Governance in Pekanbaru, focusing on enhancing accountability and sustainability in public and private sectors through good governance. In 2023, FEB finally held an international conference called RICEBA ³ . In addition, in 2023, the Development Economics programme organised an international conference as a co-partner with Andalas University.

Accounting

The Accounting study programme has undertaken various initiatives to strengthen its international presence and competitiveness. These efforts include faculty participation in international conferences and student mobility programmes. For example, three students participated in the Fast Track Study Programme in Taiwan, and other student joined exchange programmes in the Czech Republic. Additionally, the programme offers internationally oriented courses such as International Taxation and Auditing. Several lecturers also serve as reviewers for prominent global academic journals, including Contemporary Economics, AOSIS, Cogent

³ <https://drive.google.com/file/d/16y4SLuPvD2dyX-wwN5-pCnBdLjrksq/view>.

Business and Management, and New Applied Studies in Management, Economics, and Accounting. Furthermore, five Accounting students presented at the RICEBA 2023 international conference. One lecturer has received a grant for research in Malaysia on a topic related to money laundering.

Management

The Management study programme is actively involved in international academic activities. Lecturers participate in global conferences, such as the International Conference on Environmental Sciences (ICES 2018) and the 3rd International Conference on Innovations in Social Sciences Education and Engineering. The programme also supports student mobility, with one student participating in the Fast Track programme in Taiwan, and another joining an exchange programme in Malaysia.

The curriculum includes internationally oriented courses like Global Operational Management, International Financial Management, International Business, Cross-Cultural Communication, and Negotiation Skills, all designed to enhance global competencies.

Additionally, faculty members contribute to the international academic community by reviewing journals such as Climate Policy and the International Journal of Environmental Waste Management.

Development Economics

The Development Economics study programme lectures participate in global academic events, such as the E3S Web of Conferences in 2023. Two students participated in the Fast Track programme in Taiwan.

The programme offers courses like International Financial Economics. Furthermore, lecturers contribute to international research by reviewing for prominent journals such as the International Journal of Environmental Research & Public Health.

Appraisal:

The programmes' design appropriately considers the required international aspects and include global oriented subjects, as well as addresses graduates' employability there is room for further improvement. Students have the opportunity to go abroad, namely the University provides scholarship for study in Taiwan for one year. During the interview rounds, UNRI informed us that 30 lecturers had the opportunity to go abroad (to the USA and Japan) to conduct research. Nonetheless, the panel **strongly recommends** increasing the number of teachers and lecturers with international backgrounds and inviting more (including virtual) guest lecturers from abroad, as well as mixing international and regular classes. Inviting more international and virtual guest lecturers would expose students to diverse perspectives, practices, and methodologies, fostering a global outlook.

		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

1.3.1 Positioning of the study programme on the educational market

The FEB Accounting, Management and Development Economics study programmes have earned Excellent or A accreditation from the National Accreditation Agency for Higher Education (BAN-PT), reflecting their commitment to excellence. These three study programmes are consistently among the most sought-after at FEB and are one of the few at the university to fully implement the Outcome-Based Education (OBE) curriculum.

Accounting

The profile focuses on Information Systems Analyst, supported by courses like “Business Process Fundamentals” and “Information Systems Project Management”. Ranked among the top 16.74% of Accounting programmes in Indonesia, it holds an A or excellent accreditation. Regionally in Sumatra, it is one of 136 programmes with an A grade. Globally, the programme ranks 209th in Asia⁴.

Management

The uniqueness of the Management study programme lies in its strong focus on entrepreneurship, driven by the following reasons:

- a significant number of graduates pursue entrepreneurial careers, as revealed by tracer studies;
- entrepreneurship thrives in challenging economic conditions and contributes to workforce absorption.

Among the 844 Management study programmes in Indonesia, 120 (14.22%) hold an A or excellent accreditation.

Development Economics

The graduate profile focuses on young researchers in development economics, with courses like “Development Planning” supporting this profile. Among 144 Development Economics study programmes in Indonesia, 39 (27%) received an A or excellent rating. Regionally, in the Sumatra region, the programme is one of 9 out of 28 (32%) that received an A grade.

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

Accounting

According to a graduate tracking survey outlined in the SER, over the past three years (2020-2022) 67.36% of graduates (322 out of 478) secured employment within six months of graduation. The suitability of the graduates’ field of work is 88.6% (283 out of 320) of alumni working in positions that align with their Accounting profile. Furthermore, 5% of alumni (24 individuals) have secured positions in international companies.

Management

According to a graduate tracking survey outlined in the SER, over the past three years (2020-2022) 33% of graduates (138 out of 409) secured employment within six months, indicating a quick transition to the workforce. Furthermore, 79.3% of alumni are working in management-

⁴ <https://edurank.org/uni/university-of-riau/rankings/>.

related fields, with 6% (23 individuals) securing positions in international or multinational companies.

Given that Riau's economy is primarily based on plantations and trade, formal office jobs are limited, making entrepreneurship a vital focus. Therefore, the curriculum includes numerous entrepreneurship-focused courses. Thus, UNRI includes a business incubation centre (P2K2) for student startups, along with competitive funding for entrepreneurial activities.

Development Economics

According to a graduate tracking survey outlined in the SER, over the past three years (2020-2022) 73.75% of graduates (163 graduates) found jobs within six months. Additionally, 64.3% of graduates are employed in the field of development economics. Furthermore, 4% of alumni have secured positions in international organisations.

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

The vision of UNRI is to become a superior research university with dignity in science and technology in the Southeast Asia region by 2035, a goal that aligns with the vision of the study programmes. One of the ways the study programme supports this vision is through research funded by FEB UNRI⁵. Furthermore, based on the results of the tracer study over the past five years, the number of alumni who continued their studies is as follows: Accounting 17 students, Management 14 students, Development Economics ten students.

Appraisal:

The reasons given for the positioning in the educational market of all study programmes are plausible. Nonetheless, the panel noted that despite the high number of applications, the number of first-semester freshmen remains below the available capacity (see Statistic Tables 1-3) (e.g. Management study programme: 6th Cohort 2023 study places 330, Applicants 6162, first year students 276). According to UNRI, this gap occurs because new students do not re-register after passing the selection process and these students apply to multiple programmes at other universities simultaneously. Nonetheless, the panel considers that it should be taken into account and **recommends** actively monitoring the gap between applicants and available student places and strengthening the position of study programmes.

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

The study programme is convincingly integrated into the HEI's overall strategic concept. The study programme's qualification goals are in line with the HEI's mission and strategic planning. The panel received the approved strategic plan for 2019–2024 and the draft strategic plan for 2024–2028, which outlines the strengthening and development of research institutes and canter, as well as the enhancement of research capabilities (e.g., through joint publications and international initiatives). In addition, UNRI informed us that they support their lecturers in various research activities as well as in pursuing a PhD degree. Therefore, for all study programmes to align with the overall concept the panel **suggests** placing greater emphasis on research. It would strengthen the programmes' academic foundation and enhance its

⁵ The research funding provided in 2022 was Rp 1,602,194,000 (approx. EUR 102,500).

alignment with the overall HEI's overall strategic concept, namely, to become an excellent research University.

		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

2.1 Admission requirements (Asterisk Criterion)

UNRI offers three main undergraduate admission pathways: **SNMPTN**, **SBMPTN**, and **Independent Admission**.

SNMPTN is based on academic grades and achievements, with a minimum quota of 20%. Selection considers accreditation scores and student numbers, and registration runs from December (previous year) to March (current year). Eligible applicants must be final-year high school students with strong academic records, a National Student ID (NISN), and registration in the PDSS system. Report cards from Semester 1 to 5 are required, and arts/sports applicants must submit a portfolio.

SBMPTN is based on UTBK⁶ test results and other academic criteria, with a minimum quota of 40%. It is conducted by LTMP (Integrated Council of State-Owned Entrance Test) to ensure standardised and credible testing. Have adequate health, except for people with disabilities (e.g., blind) they are required to upload a Statement of Blindness.

Independent Admission, with a maximum quota of 30%, can use UTBK results, or other selection criteria set by UNRI and is conducted in collaboration with the Institution of Cooperation National University West Region. Eligible applicants must have a diploma or a Graduation Certificate with official verification and be in good health.

For each type of admission, participants are required to upload documents that are related to each item of registration requirements in admissions portal which is integrated in Universitas Riau's new student admissions system called <https://pmb.unri.ac.id/> which is only available in [Bahasa Indonesia](#). As noted in the recommendation made in chapter 5.3.2, it is advised to ensure that the information on the websites of UNRI and the Faculty is also available in English. More details are stipulated in Universitas Riau New Student Admissions Guidebook 2022.

The University admissions to Bachelor programmes are governed by national laws. According to the rules, prospective students must be made aware of the transparent admissions selection process. On the official website of LTMP (<https://ltmp.ac.id/>), all information and admission guidelines for SNMPTN and SBMPTN are published. To manage registration for the admissions exam, SBMPTN also uses the LTMP website. Registration and admissions procedures can both be done on this website by prospective students. This website is available to prospective students, who can use it to register and complete the admissions procedures. The website and the website of the state University both post the outcomes of the selection process. LTMP holds press conferences on its own YouTube channel and notifies the public via its official Twitter account, @ltmptofficial when news will be made.

2.2 Counselling for prospective students

UNRI provides an integrated academic information system accessible both online and offline at the University, FEB, and study programmes levels during working hours. Prospective students can ask questions via (i) online platforms, (ii) trained counsellors at academic service

⁶ UTBK is computer-based written exam which is carried out jointly under the coordination of the PTN-BARAT SMM committee.

counters, or (iii) the FEB website, with unresolved queries escalated to the Faculty Dean for further assistance. Apart from that, brochures and acceptance announcements have also been communicated to several parties by the UNRI Student Affairs official site⁷. In addition, prospective students can also explore study programmes through official social media channels such as the FEB's and study programmes' Facebook, Instagram.

2.3. Selection procedure (if relevant)

The selection process at UNRI is conducted by the university's committee and is based on several criteria to ensure student quality. These include: (1) Ranking of report cards, (2) Regional representation, considering students from underdeveloped, remote, and frontier areas (3T), (3) School quality, including accreditation scores and the school's SNMPTN/SBMPTN participation ratio, and (4) Consideration for students from low-income families. The final selection results are determined by a Chancellor's Decree, which is an absolute decision of UNRI and cannot be contested by external parties.

According to Universitas Riau New Student Admissions Guidebook 2022 the selection process follows key principles: (a) transparency, fairness, accountability, and non-discrimination, (b) selection of academically qualified students, using report cards and other relevant academic achievements, and (c) consideration of the school's performance track record.

Selection results are announced⁸ and admitted students must complete an online verification and re-registration process at UNRI.

2.4. Professional experience (if relevant)

N/A

2.5. Ensuring foreign language proficiency (Asterisk Criterion)

In general, students' English language scores are assessed based on their high school subject grades and academic rankings. For the SBMPTN pathway, English proficiency is evaluated through the entrance screening test.

Once admitted, FEB UNRI conducts further selection for English-taught classes, using English as the academic language. The English Language Class admission at FEB involves submitting consent forms, taking a TOEFL test (minimum score 475), and completing additional tests (reading, writing, and interview). Final selection results are reviewed by a committee and announced by the faculty.

FEB offers TOEFL preparation courses and student activities to help students who do not meet the minimum TOEFL score improve their skills.

2.6. Transparency and documentation of admission procedure and decision (Asterisk Criterion)

The results of new student admissions guided by the Admissions Guidebook are available on SNMPTN, Sidata, and independent pathways websites. Prospective students can access their selection results via their registered accounts based on the chosen admission route: SNMPTN,

⁷ <https://kemahasiswaan.unri.ac.id/berita/beasiswa-bidikmisi-bhakti-negeri-program-sarjana-s1-d4-pemprov-riau-tahun-2022>.

⁸ <http://mandiri.unri.ac.id>.

SBMPTN, or Independent. Students receive information that they are accepted through accessing the prospective new student registration site.

In addition, there is reporting obligation. Thus, the Chancellor must report capacity, changes in capacity, and selection results within 30 days of the selection's conclusion. Additionally, UNRI should comply with the Public Information Openness Law by providing public access to relevant admission information when needed.

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. They can do it on-site or remotely via different communication channels (e.g., by telephone via and/or via e-mail). Considering the gap mentioned in the criteria 1.3.1, the panel **suggests** expanding counseling services to better support prospective students. This would help address their concerns, guide them through the application process, and provide clearer information helping them by decision-making.

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

In general, the admission requirements ensure that students are able to successfully complete the study programme. During the interview rounds, the panel noted, that nonetheless there is a need to further improve language skills of students. Thus, the panel suggest improving and expanding opportunities for language development which would not only improve students' skills but also bring more students to international classes.

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

3.1.1 Logic and conceptual coherence (Asterisk Criterion)

The curriculum is evaluated every four years (per UNRI Chancellor's Regulation No. 4 of Article 20). This process involves both internal stakeholders (faculty leaders, study programme leaders, lecturers, and educational staff) and external stakeholders (alumni and graduate partners). The curriculum, as outlined in the Chancellor's Decree Number 1014/UN19/KPT/2021, follows an Outcome-Based Education (OBE) model. The curriculum for the Accounting is provided in Annex 1, the curriculum for Management is outlined in Annex 2, and the curriculum for Development Economics is presented in Annex 3.

3.1.2 Rationale for degree and programme name (Asterisk Criterion)

Accounting

The Accounting study programme was established in September 1963 under the Decree of the Minister of Higher Education and Science No. 107 of 1963. In 2022, it received an A accreditation from the National Accreditation Board (**BAN-PT**), as per Decision No. 2926/SK/BAN-PT/Ak-PPJ/S/V/2022⁹. The programme name is directly linked to the degree "*Sarjana Akuntansi (S.Ak.)*". This naming follows Indonesian educational standards and legislation, where academic programmes and degrees are often labelled in Bahasa Indonesia.

Management

The Management study programme was established in September 1963. Initially named the "Department of Corporate Economics," it was renamed the Department of Management in 1980. In 2017, the program earned an A accreditation from the BAN-PT, as per Decision No. BAN-PT No. 11369/SK/BAN-PT/Ak-PPJ/S/X/2021. The programme name is directly linked to the degree "*Sarjana Manajemen (S.M.)*". This naming follows Indonesian educational standards and legislation, where academic programmes and degrees are often labelled in Bahasa Indonesia.

Development Economics

The Development Economics study programme was established in 1963 based on PTIP Ministerial Decree No. SK-107, dated September 20, 1963, under the name "General Economics Department". Over the years, the department underwent several name changes, and in 2006, it adopted the name "Development Economics Study Programme," aligning with national standardization. In 2019, the programme was accredited with an A grade by the BAN-PT, as per Decision No. 1484/SK/BAN-PT/Akred/S/V/2019¹⁰. The programme name is directly linked to the degree "*Sarjana Ekonomi (S.E.)*". This naming follows Indonesian educational standards and legislation, where academic programmes and degrees are often labelled in Bahasa Indonesia.

⁹ [Sertifikat Akreditasi S1 Akuntansi 2022.pdf](#).

¹⁰ https://www.ppm-lppmp-unri.web.id/data_web_ppm/setifikat_sk_akreditasi/FEB/Sertifikat%20Akreditasi%20Ekonomi%20Pembangunan%20%28FEB%29.pdf.

3.1.3 Integration of theory and practice (Asterisk Criterion)

The Internship Program is an essential part of the MBKM¹¹ program, designed to provide students with practical experience through work with a variety of partners, such as companies, non-profit organisations, multilateral institutions, government agencies, and start-ups. This program aims to foster cooperation between the business and industrial sectors and other relevant parties. The MBKM Supervisor plays a vital role in guiding students through their internship activities, whether conducted offline or online (network-based). Their responsibilities include offering motivation and consultations to help students maximize their internship experience, as well as providing mentoring, training, and monitoring throughout the programme. Supervisors also evaluate students' performance and issue certificates upon completion of the programme. They ensure that internship hours are aligned and recognized, counting toward the students' SKS credits.

In addition, students are expected to follow the internship execution guidelines provided by their supervisor. Throughout the internship, students must maintain a logbook to record their activities and prepare activity reports, which they must present to their supervisor as part of their programme completion.

3.1.4 Interdisciplinary thinking

In the Accounting study programme there are such courses, as Entrepreneurship, Strategic Management, Business Law and Business Communication.

In the Management study programme, the course materials include subjects like technology and information, law, accounting, character formation, and communication.

In the Development Economics study programme there are such courses, as Legal Aspects in Economics, Human Resources Management, Introduction of Management and Introduction of Accounting.

3.1.5 Ethical aspects

At FEB, policies regarding the academic atmosphere are outlined in the UNRI Quality Assurance System Handbook, which emphasises key principles such as scientific autonomy, academic freedom, academic platform freedom, and lecturer-student partnerships.

In the Accounting study programme, the Leadership and Ethics course is a compulsory component designed to equip students with a strong ethical foundation. The course covers ethical theory and its application in business contexts, addressing key ethical challenges in the 21st century.

¹¹ In 2020, the Ministry of Education, Culture, Research and Technology (Mendikbud) introduced the Merdeka Belajar-Kampus Merdeka programme (MBKM programme, Independent Learning-Independent Campus programme). It aims to give undergraduate students the right to learn outside the home university and the study programme for up to three semesters with the following core elements: (1) internship, (2) project in a village, (3) student exchange, (4) research, (5) entrepreneurial activities, (6) independent study or project, (7) humanitarian project, and (8) teaching in school. The list of activities can be taken from the programmes determined by the government.

In the Management study programme, the course Business Ethics and Corporate Governance is also compulsory and covers such various ethical aspects, such as ethics in the market, ethics and environment, ethics of employment discrimination.

3.1.6 Methods and scientific practice (Asterisk Criterion)

The learning process in the is designed to achieve Programme Learning Outcomes (PLO) by combining theoretical knowledge with practical field experience. The process is characterised by being interactive, holistic, integrative, scientific, contextual, thematic, collaborative, and student-centered, with a focus on real-world problems through a transdisciplinary approach. Collaborative learning is emphasised, involving interaction among students to develop attitudes, knowledge, and skills, such as through class discussions and project-based learning.

Table 4 Methodological Aspects in the Implementation of Study Programme Courses in FEB UNRI Environment

Development Economics Study Programme	Management Study Programme	Accounting Study Programme
Course		
Microeconomic Theory II, Macroeconomic Theory II, Research Methodology, Project Evaluation, Econometrics, Managerial Economics, and Thesis	Business Research Methods, Strategic Management, Risk Management, Business Feasibility Studies, Statistical Computer Applications and Data Processing	Accounting Research Methods, Management Control Systems, Management Accounting 2, Advanced Financial Accounting, Financial Accounting Theory, Audit 2, Accounting for Non-Profit Organizations, Sharia Accounting, Social Accounting, Government Accounting Systems, and Thesis
Skills Software Tools		
Microsoft Excel, SPSS, SmartPLS, AMOS, E-Views, Stata	Microsoft Excel, SPSS, SmartPLS, LISREL, AMOS, E-Views, Stata	Microsoft Excel, SPSS, SEM-AMOS, E-Views, Stata, Zahir Accounting, MYOB
Form of Implementation		
Field Projects, Seminars, Scientific Work (Research and Journals), Thesis		

3.1.7 Examination and final thesis (Asterisk Criterion)

Examination regulations are outlined in the Chancellor's Regulation No. 4 of 2021. Evaluations are divided into semester exams (mid-term, final, and other exams) and final assignments, such as a thesis, scientific work, or internship report. The final assignment process includes proposal seminars, research presentations, and comprehensive exams.

Students select a research topic and are assigned two supervisors. Supervisor 1 provides feedback on the content of the research, while Supervisor 2 gives feedback on the writing systematics. Students must undergo regular supervision and complete a proposal defence, a research seminar, and a comprehensive examination.

According to the Guidebook of Theses writing for undergraduate student, the final exam score is a combination of the Proposal Seminar, Results Seminar and scores Oral Comprehensive exam with the following conditions:

- Value weight for Proposal Seminar = 15% (equivalent to 1 SKS credit). A Proposal Seminar is an activity to submit a proposed research proposal carried out by students who have completed a minimum of 75 SKS credits and have graduated in Research Methods course.
- Value weight for Research Results Seminar = 35% (equivalent to 2 SKS credits). A research results seminar is an activity to present research results by students in the form of seminar materials (ppt from the thesis draft) which will be tested by the Results Seminar Team which is based on the Proposal Seminar Team.
- Value weight for the Oral Comprehensive exam = 50% (equivalent to 3 SKS credits).

Appraisal:

The curriculum adequately reflects the qualification objectives of the study programme. The contents of the modules and 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 competences and skills. Nonetheless, the panel noted that some clarifications are needed (e.g., in the Management study programme, there are only 2 SKS credits specifically for the entrepreneurial profile, while the remaining courses merely support this profile, which is considered insufficient). In the Accounting study programme, the "Information Systems Analyst" profile has also only once course. Thus, the panel **strongly recommends** for (i) **Bachelor of Accounting** clarifying the graduate profile for "Information Systems Analyst", and (ii) **Bachelor of Management** clarifying the graduate profile to support entrepreneurial pathways. It is highly important, as these profiles are crucial and serve as the primary focus for each study programme.

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

Theoretical concepts are, where possible, explained through practical examples. The panel noted that the **Bachelor of Accounting** study programme includes activities such as business games and database programming. Students also use World Bank data for research purposes, as well as software like SPSS for data analysis. Such activities provide practical, hands-on experience that enhances students' analytical skills and prepares them for real-world challenges in the accounting field. At the same time, MBKM program blends theoretical knowledge with real-world experience, enhancing students' learning and preparing them for future career success.

There is evidence that the programme qualifies for interdisciplinary thinking, nonetheless the panel **suggests** for (i) **Bachelor of Accounting** integrating more sustainability reporting, and (ii) **Bachelor of Development Economics** adding more psychological courses, behavioral economics, social studies, and political science courses. This would be beneficial as it would broaden students' perspectives, allowing them to better understand the social, economic, and environmental factors influencing their fields of study.

Ethical implications are appropriately communicated in all study programmes. Nonetheless, the panel **suggests** for (i) **Bachelor of Accounting** and **Bachelor of Development Economics** clarifying ethical aspects (code of conduct) and communicating them accordingly.

At the same time in **Bachelor of Management**, the identification and reflection of ethical aspects are emphasised as key competencies. These ethical considerations are integrated into the programme's qualification objectives, ensuring that students develop a strong sense of ethical awareness and responsibility. Furthermore, there are modules such as "Business Ethics and Corporate Governance" that focus on ethical aspects. Additionally, courses like "International Business Law" cover topics such as anti-corruption regulations and business ethics, while "Consumer Behaviour" addresses marketing ethics and social responsibility. This approach helps prepare students for leadership roles, promoting integrity and social responsibility throughout their careers.

Students acquire methodological competences and are enabled to do scientific work on the required level. Students actively engage in joint research activities with their lecturers, such as the publication "The Influence of NPF, CAR, and FDR on Murabahah-Based Financing with Third Party Funds as a Moderator in Sharia Commercial Banks (2015–2022)¹²" and "Analysis of the Influence of Product Design, Product Quality, and Competitive Prices on Purchasing Decisions Through Brand Image (Study on Pekanbaru Sleepwalking Customers)¹³.", among others.

All exams are suited in format and content to ascertain the intended learning outcomes. The requirements are in accordance with the desired qualification level. The exams are characterised by a wide variety of test formats (e.g., written tests, essay).

The final theses are evaluated based on previously published and coherently applied criteria, rules, and procedures. The students prove, especially in their thesis, their ability to do scientific work and the achievement of the study programmes' qualification objectives.

The panel noted that the exams and thesis were not particularly difficult but sufficient for the bachelor's level. Given that the evaluation took place during an online conference, the panel did not have the opportunity to examine them in greater depth.

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

¹²

<https://ejournal.radenintan.ac.id/index.php/ekonomika/article/view/12224/The%20Influence%20of%20%20NPF%2C%20CAR%2C%20and%20FDR%20on%20Financing%20Murabahah-Based%20with%20Third%20Party%20%20Fund%20as%20Moderator%20in%20Sharia%20Commercial%20Banks%202015%20%E2%80%93%202022>.

¹³ <https://wsj.westscience-press.com/index.php/wsbm/article/view/541>.

3.2 Structure

3.2.1 Modular structure of the study programme (Asterisk Criterion)

Projected study time	6 years/12 semesters (maximum)
Number of credits (national credits and ECTS credits)	Accounting and Development Economics: 144 SKS credits / 230 ECTS credits Management: 146 SKS credits / 233 ECTS credits
Workload per credit	Implementation of one credit is 50 minutes face to face, 60 minutes of structure assignments, 60 minutes of independent assignments
Number of modules/courses	Accounting and Development Economics: 52 courses Management: 53 courses
Time required for processing the final thesis/project and awarded credits	2 semesters and 6 SKS
Number of contact hours	16 meetings including exams: 50 minutes face to face per CP

The maximum number of SKS credits in a semester for the Bachelor's Degree Programme is 24. The Grade Point Average (GPA) is calculated by multiplying the Quality Score by the Credit Value of each course and dividing by the total Credit Value of all courses taken in a study programme. Each course's content is outlined in its syllabus, which is detailed in the Semester Learning Plan (SLP), including lecture contracts, learning plans, and teaching materials prepared by the lecturers. Curriculum evaluations are conducted at least once every four years in accordance with national regulations.

Apart from curriculum evaluation, Study Programme also converts SKS credits to the ECTS credits, as follows:

Table 4 Convert Semester Credit Unit to ECTS Credits

Amount of semester credit unit	Conversion Calculation	Descriptions
1 Semester Credit Unit	$= 170 \text{ minutes/week/semester}$ $= 170 \text{ minutes} \times 14 \text{ weeks}$ $= 2,380 \text{ minutes}$ $= 39.7 \text{ hours}$	- Learning Form: 1 credit learning process in the form of a lecturing, discussion, or tutorial, consisting of: a. learning process activities 50 minutes per week per semester; b. structured assignment activities 60 minutes per week per semester; And c. independent activities 60 minutes per week per semester - 1 semester = 16 weeks including 2 weeks for mid-term exam and final exam.
	$= 39.7 \text{ hour/ 25 hours}$ $= 1.6 \text{ ECTS}$	- 1 semester consists of 2 quartiles - 1 quartal = 12.5 – 15 ECTS, so 1 quartal = 15 ECTS as the maximum standard - 1 ECTS = 25 - 30 hours, so 1 ECTS = 25 hours as minimum standard

Amount of semester credit unit	Conversion Calculation	Descriptions
Development Economics (144 semester credit unit)	= 144 x 1,6 ECTS = 230,4 ECTS	- Minimum curricular activities = 144 credits
Management (146 semester credit unit)	= 146x 1,6 ECTS = 233,6 ECTS	- Minimum curricular activities = 146 credits
Accounting (144 semester credit unit)	= 144 x 1,6 ECTS = 230,4 ECTS	- Minimum curricular activities = 144 credits

3.2.2 Study and exam regulations (Asterisk Criterion)

The Study Period Regulations are outlined in the Chancellor's Regulation Number 4 of 2021. The maximum duration for the undergraduate programme is six academic years (12 semesters), with two semesters per academic year: odd semester (July-December) and even semester (January-June). Each semester consists of at least 14 weeks of learning, excluding two-three weeks for assessments.

Students who take courses outside UNRI for at least one semester are considered Credit Transfer students, with their study period counted as active. They must submit a report of their completed courses and grades for recognition.

Exam regulations are outlined in the Chancellor's Regulation Number 4 of 2021. Exams are part of the learning evaluation process, assessing students' success and providing feedback. They cover lectures, laboratory practicums, practicals, internships, research, and academic assignments. Alternative assessments like group seminars, case studies, literature reviews, or book translations may be used. Exams are categorized into semester exams and final assignments, with final assignments including a thesis.

Exams may be written, oral, or other forms approved by the faculty. FEB exam regulations are as follows:

- The **mid-term exam** (UTS) assesses learning progress based on the Semester Lecture Plan (SLP) and Lecture Plan (RP) up to the semester's midpoint.
- The **final exam** (UAS) measures learning achievements from the beginning to the end of the semester, in accordance with the established SLP.
- UTS and UAS are held according to the academic calendar.
- In exceptional cases, UTS and UAS can be rescheduled with the Dean's approval.

The grading system used at FEB is based on either the Absolute Normal System (Benchmark Reference Assessment) or the Relative Normal System, depending on the course, learning process, student population, and course type. The final course grade is a cumulative score from practicum, mid-term exams, quizzes, final exams, and other assignments. For practical courses, the final score combines mid-term exams, quizzes, final exams, and other assignments.

The weightings for these components are determined by the lecturer, with a maximum of 40% for the final exam. Other components (practicum grades, mid-term exams, quizzes, or other assignments) have their weights set by the faculty.

3.2.3 Feasibility of study workload (Asterisk Criterion)

FEB follows the PERMENDIKBUD Number 3 of 2020, setting the semester credit unit range at 144 SKS credits. Students typically take 20 to 24 SKS credits per semester, with each course worth 2 to 3 SKS credits, resulting in 7-10 courses per semester. Students engage in 350-500 minutes of face-to-face learning weekly, reducing the frequency of exams. To help students graduate on time, FEB provides academic service and supervision, including such support as advising on study methods, time management, and study facilities, providing four consultation sessions per semester, etc.

The SER provides the results of the Student Workload Evaluation (SWE) conducted in 2023 at FEB. The evaluation criteria cover various aspects such as assignment difficulty, the alignment of assignments with course content, feedback quality, and the relevance of literature. The Accounting study programme had the highest scores for the alignment of learning methods and exam questions with PLO and CLO, but the lowest score for the number of assignments in relation to students' available time. In Management study programme, the highest score was for the relevance of supporting literature, while the lowest score was for assignment difficulty. In the Development Economics study programme, the highest score was for the alignment of learning methods with Programme and Course Learning Outcomes (PLO and CLO), while the lowest score was for the difficulty and complexity of assignments.

3.2.4 Equality of opportunity

UNRI is committed to gender equality and non-discrimination in education, in line with the President's Instruction Number 9 of 2000 on Gender Mainstreaming in National Development. The University has established the Centre for Population Studies and Role of Women (PSKPW), which promotes gender mainstreaming (PUG) to ensure equal opportunities for both women and men in education. PSKPW conducts research on gender-responsive topics such as economics, law, education, and health, and also studies women and gender issues. The center focuses on gender equality and preventing sexual violence and harassment.

To reinforce these policies, UNRI formed a Task Force for the Prevention of Sexual Harassment (PPKS) in compliance with the Minister of Education's Regulation Number 30 of 2021. The task force works to improve safety, empower victims, and raise awareness about ethical behavior and legal consequences in the academic environment.

Additionally, to support students with disabilities, UNRI has established a Disability Services Unit in line with the Minister of Education's Regulation Number 48 of 2023. This unit ensures that students with disabilities receive the necessary accommodation, such as disability-friendly facilities (e.g., accessible roads, toilets) and alternative exam formats like online exams. The university has also launched the "Buddy" program, where student volunteers assist students with disabilities in accessing academic services and facilities.

Appraisal:

There are legally binding study and exam regulations which contain all necessary rules and procedures and take into account, where applicable, national requirements. The study programme is designed so that students can study for a certain time at other HEIs or do internships without any extension of their overall study time.

The recognition of degrees and periods of study at other HEIs is regulated analogous to the Lisbon Recognition Convention. Regarding the credits, the University handed in documents which show the national credit system and the University's conversion to the European ECTS system. However, in the Diploma Supplement there is no grading table according to the ECTS User's Guide 2015. The panel recommends accreditation under fulfilment of the following **condition**:

The University provides an ECTS grading table for each study programme.

The HEI ensures gender equality and non-discrimination. Students with disabilities are provided with affirmative actions concerning time and formal requirements throughout the programmes and examinations. Students in special circumstances are particularly assisted.

The feasibility of the study programme's workload is ensured by a suitable curriculum design, by a plausible calculation of workload, by an adequate number and frequency of examinations, by appropriate support services as well as academic and general student counselling.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.2 Structure					
3.2.1* Modular structure of the study programme (Asterisk Criterion)			X		
3.2.2* Study and exam regulations (Asterisk Criterion)				Condition	
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 und plausibility of the didactical concept (Asterisk Criterion)

Various problem-solving approaches, such as internships, field studies, and community service (Kukerta), are integrated into the course structure. Furthermore, FEB employs various learning methods, including direct instruction, indirect instruction, and independent study, each aligned with specific learning objectives:

- Direct Instruction is a teacher-centered approach that encourages student engagement through structured phases: orientation, presentation, structured practice, guided practice, and independent practice. It includes clear objectives, a defined syntax, and an effective processing system.
- Indirect Instruction is a student-centered approach incorporating small group discussions and problem-solving. Learning stages include idea generation, topic review, knowledge assessment, exercises, discussions, brainstorming, and problem resolution.
- Independent Study is a self-directed learning process that fosters inquiry and critical thinking. It follows stages such as defining a focus, developing a research question, data collection, analysis, interpretation, conclusion, and reflection.

The curriculum team formulates Programme Learning Outcomes (PLO) based on KKNi levels, as follows:

No	Course Level	Course and assessment methods	Types of Learning Methods
1	Basic	<u>Accounting</u>: covers subjects like Pancasila Education, Introduction to Accounting, Malay Culture Education, Religious Education, Environmental Education and Disaster Mitigation, Business Law, Introduction to Economics, Indonesian, Introduction to Management, Statistics, English, Citizenship Education, Practicum in preparing financial reports, Digital Literacy, Entrepreneurship, Management Finance, Introduction to Tax and KUP, Management Information Systems, Public Sector Accounting, Leadership and Ethics. Assessment focuses on recall knowledge (Bloom's Levels 1 & 2) using multiple-choice questions, short-answer tests, essays.	Direct Instruction (Teacher Centred Learning, Lecture)
		<u>Management</u>: covers subjects like Pancasila Education, Introduction to Accounting, Malay Culture Education, Religious Education, Environmental Education and Disaster Mitigation, Business Law, Introduction to Economics, Indonesian, Introduction to Management, Statistics, English, Citizenship Education, Practicum in preparing financial reports, Digital Literacy, Entrepreneurship, Management Finance, Introduction to Tax and KUP, Management Information Systems, Public Sector Accounting, Leadership and Ethics. Assessment focuses on recall knowledge (Bloom's Levels 1 & 2) using multiple-choice questions, short-answer tests, and essays.	
		<u>Development Economics</u>: courses include Religious Education, Pancasila Education, Digital Literacy, Indonesian, English, Malay Culture, Environmental Science and Disaster Mitigation, Introduction to Economics, Introduction to Accounting, Education, Citizenship, Entrepreneurship, Introduction to Management, Economic Mathematics. Assessment focuses on recall knowledge (Bloom's Levels 1 & 2) through multiple-choice questions, short-answer tests, and essays.	
2	Intermediate	<u>Accounting</u>: includes Business Communication, Government Accounting, Financial Report Analysis, Management Accounting 1, Financial Accounting 2, Audit 1, Information Technology for Accounting, PPn and PPnBM, Accounting Research Methods. Assessments evaluate application of knowledge (Bloom's Levels 3 & 4) through presentations, written tests, papers.	Indirect Instruction (Student Centred Learning, Small Group Discussion)
		<u>Management</u>: includes Business Communication, Government Accounting, Financial Report Analysis, Management Accounting 1, Financial Accounting 2, Audit 1, Information Technology for Accounting, PPn and PPnBM, Accounting Research Methods. Assessment evaluates application of knowledge (Bloom's Levels 3 & 4) through presentations and written tests.	
		<u>Development Economics</u>: covers Economic Mathematics II, Descriptive Statistics, Microeconomic Theory I, Macroeconomic Theory I, Development Economics, Public Economics, Industrial Economics, Sharia Economics, Inferential Statistics, International Economics, Monetary Economics, Demography, Natural Resources and Environmental Economics, Regional	

		Economics, Operations Research, Indonesian Economic Development Planning, Legal Aspects in Economics, Agri-Industry, Human Resource Management, Maritime Economics, Cooperative Economics and Small and Medium Enterprises, Banks and Other Financial Institutions, Institutional Economics. Assessment evaluates application of knowledge (Bloom's Levels 3 & 4) through presentations and written tests.	
3	Advance	<u>Accounting</u>: includes such courses as Management Control Systems, Management Accounting 2, Advanced financial accounting 1, Financial Accounting Theory, Audit 2, Accounting for Non-Profit Organizations, Sharia Accounting, Social Accounting, Government Accounting Systems, KKN, Advanced financial accounting 2, Concentration Courses *1,2,3,4,5, 6, Thesis. Assessment emphasises knowledge creation and evaluation (Bloom's Levels 5 & 6) via projects, case studies, journals. <u>Management</u>: comprises Management Control Systems, Management Accounting 2, Advanced financial accounting 1, Financial Accounting Theory, Audit 2, Accounting for Non-Profit Organizations, Sharia Accounting, Social Accounting, Government Accounting Systems, KKN, Advanced financial accounting 2, Concentration Courses *1,2,3,4,5, 6, Thesis. Assessment emphasises knowledge creation and evaluation (Bloom's Levels 5 & 6) via project reports and case study reports. <u>Development Economics</u>: includes Macroeconomic Theory II, Research Methodology, and Econometric Project Evaluation. Assessment emphasises knowledge creation and evaluation (Bloom's Levels 5 & 6) via project reports and case study reports.	Independent Study (Project Based Learning/ Case Based Learning)

3.3.2 Course materials (Asterisk Criterion)

The curriculum at UNRI follows the backward design concept in OBE. Since 2021, FEB has implemented a blended learning system to address the impact of the COVID-19 pandemic on education. Challenges such as limited IT infrastructure, lack of preparedness among faculty and students, and the absence of a standardized LMS prompted the development of new learning methods. To overcome these obstacles, UNRI introduced a Standard Operating Procedures (SOP) book for Blended Learning and conducted webinars for students, lecturers, and staff.

Additionally, the University launched Selasi¹⁴, an official Learning Management System (**LMS**) that facilitates the distribution of Semester Learning Plans (SLP), teaching materials, assignments, assessments, and interactive discussions.

3.3.3 Guest lecturers

The curriculum structure integrates both aspects of learning, with the current composition of theoretical and practical courses in each study programme as follows:

- Accounting: 59.03% practical courses;
- Management: 54% practical courses;

¹⁴ <https://selasi.unri.ac.id>.

- Development Economics: 21% practical courses.

The information below summarizes the guest lecturers at FEB over the past three years (2020-2023), categorized by their respective activities and related courses:

Accounting	National Webinars covering topics like "Capital Markets School," "Financial Literacy and Investment," and "Sharia Banking Accounting" with multiple industry experts.
	Public Lectures and Workshops on financial management, investment, and business ethics.
	Visiting Lecturers on topics such as "Sharia Banking Accounting" and "University Financial Reports."
Management	International Conferences like the Riau International Conference on Economics, Business, and Accounting (RICEBA) with speakers from global universities on topics like business ethics, corporate governance, and research methodology.
	National Webinars focusing on capital markets, stock investments, and financial education.
Development Economics	Public Lectures on topics such as "Economics of Education and Health" and "Consumer Protection" with speakers from universities and institutions like Tadulako University and KPPU.
	Workshops on research methodology and econometrics.
	International Seminar on sustainability and digitalization in economics with keynote speakers from various international universities.

Appraisal:

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

The panel acknowledged that while blended learning has been implemented, there remains significant potential for further enhancement and development. During the interview rounds, the panel had the impression that further promoting blended learning could also be beneficial. Strengthening blended learning approaches can improve student engagement, cater to diverse learning styles, and foster a more interactive and effective educational experience, as well as give more flexibility for students who work. Thus, the panel **strongly recommends** expanding teaching methods to improve blended learning methods and promote it among students. This will increase flexibility and improve the overall learning experience.

The accompanying course materials are oriented towards the intended learning outcomes and correspond to the required qualification level. At the same time, the panel observed that not all course materials are up-to-date or digitally accessible. Therefore, for all study programmes the panel recommends an accreditation under fulfilment of the following condition:

The HEI updates course materials and ensures students have digital access.

Guest lecturers are invited to contribute to the students' qualification process by sharing their unique expertise, whether from professional practice, academic research, or fields such as culture and politics. However, the number of guest lecturers with international backgrounds or experience is relatively limited. Therefore, the panel **strongly recommends** actively encouraging the invitation of more international guest lecturers, particularly in the field of economic development.

	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)				Condition	
3.3.3 Guest lecturers			X		
3.3.4 Lecturing tutors					X

3.4 International outlook

3.4.1 International contents and intercultural aspects (Asterisk Criterion)

FEB offers courses in both English and Bahasa Indonesia, with international content including Global Operational Management, Global Resource Management, International Financial Economics, Accounting (Introductory, Intermediate, and Advanced), International Taxation, and Auditing. The IFRS is used as a standard in the Accounting study programme, as well as such sustainable topics as "Social Accounting", "Corporate Governance" are in line with global standards. Additionally, students are taking part in a fast track and joint supervision programme in Taiwan at Ming Chi University of Technology.

3.4.2 Internationality of the student body

The composition of national students at FEB is diverse, with the majority coming from various provinces across Indonesia. According to the SER the breakdown is as follows:

- 39% of students are from Riau Province.
- 25% are from West Sumatra Province.
- 22% are from North Sumatra Province.

Currently, there are no international students at FEB, thus to attract foreign students, UNRI offers (i) an independent regular procedure for foreign students to enroll in programmes at FEB and (ii) scholarships that cover tuition fees, living costs, and immigration costs for fast track, joint supervision, and independent courses.

3.4.3 Internationality of faculty

Accounting

Some of the lecturers participate in international conferences to expand their global knowledge and expertise. These include prestigious events such as the International Conference of Accounting and Business in Australia, the Malaysia-Indonesia International Conference on Economics, Management, and Accounting, the International Conference of Accounting and Business in Thailand, and participation in the Sandwich Program in Spain.

Management

Some of the lecturers in the Management study programme hold master's degrees from international institutions, such as Universiti Kebangsaan Malaysia, National University of Malaysia, and the University of Illinois – Urbana Champaign (USA). In addition to their academic qualifications, they also serve as speakers at various international conferences.

Development Economics

Some of the lecturers hold advanced degrees, such as a Doctor of Philosophy (PhD) from the School of the Environment, Flinders University, and a masters' degree from Universiti Kebangsaan Malaysia. Additionally, some of the lecturers are invited speakers at international conferences, as well have joint research from colleagues abroad.

3.4.4 Foreign language contents

According to Chancellor's Regulation Number 4 of 2021 there are two groups of courses: Compulsory Courses (MKW) and University Courses (MKU), with both types delivered in foreign languages. At FEB, only one of the MKW courses is Global Operation Management taught in English (3 SKS credits).

Although the FEB UNRI's policy is to deliver courses and materials in foreign languages, mainly in English, the 2023 survey showed that over 90% of students could understand the questions in English, but only about 50% could answer the questions in English.

Appraisal:

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

Although there is an opportunity to have classes in English and one of the strategic goals of UNRI is to broaden the internationalisation, there are currently no foreign students enrolled. UNRI should further commit to fostering an international environment and explore opportunities to attract students from abroad. Thus, the panel **recommends** setting up a system to attract international students.

The international composition of the faculty, with teachers possessing international academic and professional experience are presented. However, since there are currently no lecturers from abroad, the panel **recommends** increasing the number of faculty members with international backgrounds. This would further strengthen the university's commitment to becoming an international institution and provide students with more diverse and global learning experiences.

The proportion of foreign language courses and the use of foreign language materials in the study programmes currently do not fully align with the qualification objectives. To address this, the panel, the panel **recommends** developing a plan to improve the English proficiency levels of incoming students. This would ensure that students are better prepared to engage with international materials and contribute to the programmes' goals.

	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)

To enhance skill development based on PLOs, courses and materials are introduced in key areas:

Conflict Handling	Covered in courses such as forensic audit, organizational behaviour, leadership and ethics, risk management, human resource management, corporate governance, and more.
Communication	Integrated into business communication, cross-cultural communication, negotiation skills, and language courses.
Public Speaking	Addressed in research proposals, self-development, talent management, and various management and accounting seminars.
Cooperation	Emphasized in cooperative economics, SME studies, and organizational behavior.

These skills are embedded within courses through practical learning models, including practice and practicum. The composition of multidisciplinary skill-based courses is as follows:

- 30% in Accounting;
- 37.6% in Management; and
- 34% in Development Economics

Appraisal:

The students acquire communication and public-speaking skills as well as cooperation and conflict handling skills in accordance with the module descriptions. This is supported by means of suitable didactical and methodological measures.

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)

Accounting

The Accounting study programme integrates practical learning through:

- i. Practice, namely (i) Internship (MBKM program) (4 SKS credits) and (ii) Field Study and Community Service (Kukerta¹⁵) (4 SKS credits), and
- ii. Practice oriented courses such as Practical Preparation of Financial, Management Control System, Financial management, etc., totalling 85 SKS credits.

Therefore, according to SER¹⁶ the total practice and practicum in Accounting study programme is 59.03%. Students are taught how to use Excel, as well as students are provided with case-studies how to conduct an audit.

Management

The Management study programme incorporates skill development through:

- i. Practice, namely (i) Internship (MBKM program) (4 SKS credits) and (ii) Field Study and Community Service (Kukerta) (4 SKS credits), and
- ii. Practice oriented courses such as Computer Applications of Statistics and Data Processing (2 SKS credits), Information Technology Systems (1 SKS credit), Financial Econometrics (1 SKS credit), Investment Analysis and Portfolio Analysis (1 SKS credits), Budgeting (1 SKS credit), Business Feasibility Study (1 SKS credit), and Risk Management (1 SKS credits), totalling 8 SKS credits.

Overall, practice and practicum make up 10.95% of the curriculum, reinforcing applied learning in the programme. In addition, there is an independent Student Entrepreneurship Programme (WMK), launched in 2022, allows Management Study Programme students to establish start-ups with initial funding from the faculty and sponsors. This initiative helps students gain hands-on experience in business setup and management.

Development Economics

The Development Economics study programme integrates practical learning through:

- iii. Practice in Field Study and Community Service (Kukerta) (4 CP), and
- iv. Practice oriented courses such Econometrics, Operations Research, Statistics, Digital and Creative Economy, Investment & Capital Markets, Entrepreneurship, Economic Theories, Development Planning, Agro Industry, Project Evaluation, and Managerial Economics, each worth 1 SKS credit.

Overall, practice and practicum constitute 17.36% of the curriculum, emphasizing applied economic skills. Since 2021, more than 76 students have taken part in internships.

Appraisal:

¹⁵ *Kukerta* is a mandatory 4 SKS credits course for UNRI undergraduate students, managed by LPPM UNRI. It was first established under Chancellor's Decree No. 193/H.19/AK/2008, later revised in Regulation No. 5 of 2019 and No. 4 of 2021. As per Article 25, students can take Kukerta after completing 80 SKS credits. The programme enhances practical experience, community engagement, and employability skills.

¹⁶ SER, p.60.

According to surveys, the employment rate of graduates is 75%, which is sufficient given the university's location. In the interview round, the panel was informed that, in general, students need less than six months to secure a job. Thus, the promotion of employability—through the integration of theory and practice and the development of multidisciplinary competencies and skills—serves as a common thread throughout the study programmes.

		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

4.1.1 Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)

FEB UNRI assigns lecturers based on their expertise and study programme. There are two types of full-time lecturers: study programme lecturers and non-study programme lecturers.

- No part-time lecturers are employed in study programmes; only University Compulsory Course (MKW) lecturers teach subjects like English, Religion, Pancasila, Indonesian, Malay Culture, and Environmental Science.
- Part-time lecturers were eliminated following Government Regulation No. 49 of 2018, which restricts the appointment of non-civil servant (PNS) lecturers in public universities.
- Permanent lecturers can also be appointed through the Government Employee appointment system with a Work Agreement (PPPK), as per Ministerial Regulation No. 72 of 2020.

	Accounting	Management	Development Economics
Permanent Lecturers	63	54	37
Total Courses	52	51	52
Classes per Lecturer (per Semester)	6	11	5
EWMP (Credits)	16.9	14.19	14.19
Lecturer-to-Student Ratio	1:15	1:17	1:25

Each lecturer has responsibility 1) making and developing SLP, 2) making lecture contracts, 3) undertaking academic supervision, 4) preparing learning materials, 5) evaluating student ability and 6) deciding final score. Lecturers also have other responsibility such as completing administrative needs, fulfilling functional positions and assisting students in non-academic activities.

4.1.2 Academic qualification of faculty (Asterisk Criterion)

The Table below provide information regarding number of permanent lecturers and certain functional positions:

Major	Doctoral Education	Masters Education	Group IV	Group III	Functional position Professor	Functional position of associate professor	Lector functional position	Functional position of expert assistant	Not yet a functional position
Economics	14	23	14	23	3	13	12	8	1
Management	16	38	17	35	6	9	23	11	3
Accounting	18	45	23	40	5	18	25	12	3
Total	45	106	56	95	13	42	57	32	7

4.1.3 Pedagogical / didactical qualification of faculty (Asterisk Criterion)

Lecturer qualifications at UNRI follow national regulations and specific Chancellor's policies (e.g., Chancellor's Decree No. 3088/UN19/2019). The qualifications for recruitment of permanent non-PNS¹⁷ lecturers are regulated through Ministry of Education and Culture Regulation 84/2013 as follows:

(1) General requirements are:

- maximum age 50 years;
- believe in God the Almighty;
- loyal to Pancasila, 1945 Constitution of the Republic of Indonesia, and Unitary State of the Republic of Indonesia;
- has never been convicted of committing a criminal offense based on a court decision that has permanent legal force;
- physically and mentally healthy and able to carry out duties as a lecturer; And
- are not in contract as PNS and non-PNS lecturer in another university and/or as a permanent employee at another institution.

(2) The special requirements are:

- has minimum academic qualifications from a master's Programme or equivalent in the field of science and technology in accordance with the field of assignment; and
- passes the selection held by the tertiary institution and/or PTS Organizing Body.

The age requirement may be excluded for people who have special skills or extraordinary competence. In addition, lecturer requirements vary by study programme, such as operational management expertise for Management and Sharia economics specialisation for Development Economics.

The procedures for appointing professors are stated in in the Chancellor's Decree Number 3088/UN19/KPT/2019 and are in line with Law Nr. 14 of 2005 about "Teachers and Lecturers". Professor's qualifications are:

- Doctoral degree
- Minimum 10 years teaching experience
- Fulfilled specific obligations such as writing books and scientific papers.

Study programmes enhance lecturer qualifications through expertise development and Educator Certification (SERDOS¹⁸), which is granted by the Ministry through a rigorous verification process, while lecturers can further improve their qualifications through OBE, MBKM, and similar activities. Lecturers participate in MBKM and exchange programmes domestically and internationally.

4.1.4 Practical business experience of faculty

Lecturers are required to have practical business experience to effectively integrate their knowledge with real-world application. This includes:

¹⁷ PNS (Pegawai Negeri Sipil) means civil servant lecturers, employed by the government. *Non-PNS* lecturers means non-civil servant lecturers, who are employed on a contractual or permanent basis by universities but are not part of the government's civil service system.

¹⁸ SERDOS stands for Sertifikasi Dosen, which translates to Lecturer Certification in Indonesia. It is a certification process conducted by the Ministry of Education and Culture to validate a lecturer's professional qualifications, ensuring they meet required standards for teaching and academic activities.

1. **Accounting:** Experience as a public accountant, accounting services consultant, or tax consultant, working in businesses from various sectors.
2. **Management:** Experience as management consultants or expert staff in various fields across both service and trade sectors.
3. **Development Economics:** Practical experience in service, trade sectors, and development planning agencies.

4.1.5 Internal cooperation (Asterisk Criterion)

Regular meetings and discussions about courses and internal activities at the faculty are based on the Dean's Decree and Study Programme invitation letters. These include activities like lecture schedule meetings, retirement award ceremonies, institutional work programs, discussions on SLP each semester, and monthly meetings. All regular faculty meetings involve lecturers from each study programme. Meetings held every six months ensure there are no course overlaps and help improve modules and PLOs. The outcomes of these meetings lead to continuous improvements in teaching materials, research collaboration, and community services.

4.1.6 Student support by the faculty (Asterisk Criterion)

Programme support for students at FEB UNRI includes both academic and non-academic services.

Academic Support	Non-Academic Support
Academic supervisors (PA) offer assistance and consultations at least twice a month.	Lecturers assist with student competitions, including entrepreneurship, and provide mentoring.
Guidance for final assignments and thesis consultations.	Lecturers serve as supervisors for student associations and non-academic activities.
Career guidance services.	Mentoring and coaching services provided by Student Activity Units (UKM) and support for SMEs within FEB UNRI.
Infrastructure and call center support.	Students have access to various campus facilities, including libraries, sports facilities, and places of worship, after office hours.
Scholarship recommendations for education costs from universities, local governments, NGOs, and alumni communities.	
Support for independent learning through internships, entrepreneurship, student exchanges, and mobility awards.	

After-hours supervision is conducted online, with high participation rates in the Development Economics (84%), Management (90%), and Accounting (100%) study programmes. There is an orientation week for new students known as the New Student Campus Life Introduction Program (PKKMB).

4.1.7 Student support in distance learning (only relevant and an Asterisk Criterion for blended-learning/distance learning programmes)

N/A

Appraisal:

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

To further develop blended learning opportunities, the panel **suggests** enhancing the didactical qualifications of lecturers and providing training programs to strengthen their skills in blended learning methods. This will help improve the quality and effectiveness of blended learning, ensuring that students benefit from a more flexible and interactive educational experience.

The academic qualification of the faculty corresponds to the requirements and objectives of the study programmes. 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. Although a master's degree is sufficient for a lecturer position, the panel **recommends** increasing the number of PhD-qualified lecturers. This would enhance academic expertise, research quality, and the overall educational standard, benefiting both students and the institution.

The panel acknowledged that the faculty's practical business experience aligns with the programmes' goals of integrating theory and practice. For example, lecturers have work experience in their respective fields and are also members of various business and industry-related associations. This professional engagement enhances their teaching by incorporating practical insights and industry connections, providing students with more applied and relevant learning experience. However, the panel **suggests** further expanding the practical experience of faculty members. This enhancement would provide students with deeper industry insights, real-world applications, and stronger connections to the job market, ultimately improving the programmes' relevance and employability outcomes.

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.

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.

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.

A flexible methodology of individual study counselling is used. Methods for enhancing the individual learning processes are being introduced and demonstrably applied.

	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		N/A

4.2 Programme management

4.2.1 Programme Director (Asterisk Criterion)

The implementation of education, research, and community services at UNRI is overseen by the Chancellor, with the Dean holding primary responsibility and supported by departments. Each department is led by a head, secretary, and study programme coordinators. The duties of a study programme coordinator include:

- Developing academic plans.
- Coordinating and evaluating academic activities.
- Planning curricula, courses, exam schedules, and student supervision.
- Organizing lecturing schedules, room usage, and other activities.
- Developing strategic plans.
- Implementing quality assurance procedures.

Study programme coordinators are supported by academic staff and units such as the Centre for Career and Entrepreneurship Development (P2K2), Library, Language Centre, and IT services. These units assist with career consultations, literature access, and IT-related services for students.

4.2.2 Process organisation and administrative support for students and faculty

The Decree of the Chancellor Nr. 3088/UN19/KPT/2019 outlines the standard operating procedures (SOP) for student services, which are categorized into (i) core, supporting, and (ii) additional services.

Student Academic Services	Non-Academic Student Affairs Services
Lecture services	Career development and entrepreneurship
Academic transcript services	Talent and interest development
Final exam services	Scholarship and welfare
Student seminar services	Library services
Thesis guidance services	Information and communication technology services

Student internship services	Language services
Graduation services	Hospital services
Certificate printing services	House of worship services
Transfer student services	Sports facilities
Student results card (KHS) services	Prevention and handling of sexual harassment
Academic leave services	
Outstanding student awards services	
Student activities administration services	

Services to Lecturers:

- Lecture administration services (academic portal, attendance, classrooms, exams)
- Promotion services (study leave, supporting assignments)
- Research and community services
- Supporting services (scholarships, libraries, worship places, hospitals, and handling of PPKS)

Services are provided by the head, secretary, and coordinator of each study programme, along with academic staff. Each study programme has 5 academic service staff who serve students during office hours (Monday to Friday: 08:00-16:00).

Services are provided both directly and through IT systems, such as student attendance, grade checking, library book borrowing, final assignment submission, plagiarism checks, and data requests from other agencies. Service staff enhance their skills through training in archives, digital office management, and higher education management.

Appraisal:

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

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

The opportunities of electronic service-support are used and supplement personal one-to-one counselling. The panel **recommends** clarifying and enhancing processes by making them transparent (e.g., implementing complaint procedures and feedback processes) and improving them accordingly. This process shall be further improved and maintained.

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

4.3.1 Cooperation with HEIs and other academic institutions or networks

According to Chancellor Regulation Number 10 of 2020, international cooperation at the university level is overseen by the Centre for International Affairs (PUI) and by Vice Dean III at the faculty level. Cooperation is formalized through agreements such as Letters of Intent (LoI), Memoranda of Understanding (MoU) at the university level, and Memoranda of Agreement (MoA) or Cooperation Agreements (CA) at the study programme level.

Over the past three years, all study programmes have engaged in collaborations with universities and educational institutions at international (34%), national (39%), and local (27%) levels. These collaborations primarily support the MBKM activities, including internships, independent studies, and the Indonesian International Student Mobility Awards (IISMA). Notable collaborations include:

International cooperation:

- Fast track, joint supervision, student exchange, visiting lecturer programs, and benchmarking with Ming-Chi University.
- Research collaboration with the National University of Singapore.
- Seat in at the University Technology Malaysia.

National and local collaborations:

- Economics Study Programme: Student exchange with Universitas Negeri Padang and Universitas Jambi.
- Management Study Programme: Student exchange with Universitas Gadjah Mada, Universitas Muhammadiyah Malang, and Universitas Hasanuddin.
- Accounting Study Programme: Student exchange with Universitas Pendidikan Indonesia, Universitas Bung Hatta, Universitas Negeri Padang, Universitas Andalas, and Universitas Syiah Kuala.

The cooperation also fosters intercultural exchanges, promoting a stronger sense of nationality through programs like the "Permatasari Programme"¹⁹.

All collaborations are regularly evaluated through management meetings, and the outcomes are used to enhance future collaborations.

4.3.2 Cooperation with HEIs and other academic institutions or networks

Currently, the collaborations involve companies (27%), government entities (35%), MSMEs (33%), and other organizations (5%). Key forms of cooperation include:

- Scholarships provided by Bank Indonesia Institute, the Riau Provincial Government, and Kuantan Singingi Regency Government.
- Internships in various institutions such as Bappeda Litbang, BKKBN, BSN, Disdukcapil, Bank Riau Kepri, PT Pegadaian, Bumi Siak Pusako, and public accounting firms.

¹⁹ permatasari.id.

- Infrastructure development, including building projects by the Ministry of Public Works and Housing (PUPR), bus stops funded by Bank Riau Kepri Sharia, Telkomsel Corner by Telkomsel, and internet access provided by Telkomsel and XL Axiata.
- Entrepreneurship programs for Development Economics students in collaboration with MSMEs like Pekanbaru Coworking Space, Deklapperpie, and Rumah Batik Seroja.
- Competency-building programs such as seminars and workshops organized by the Indonesian Accountants Association, Bizani Human Capital Consulting, and Riau Smart Forum.

Additionally, the collaborations have expanded internship opportunities and led to curriculum adjustments, including the addition of an internship course in the Management Study Programme.

Appraisal:

The scope and nature of cooperation with HEI, other academic institutions and networks relevant for the programme are plausibly presented. The MoUs 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. In case that other academic institutions or organisations conduct parts of the study programme, the HEI ensures that the quality standards are met. A good example is a Fast-Track programme, as the result of a collaboration between UNRI and Ming Chi University, Taiwan. According to UNRI, two students completed their Bachelor's degrees in Taiwan, and one completed a Master's degree.

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 programme. All such activities contribute to the development of the students' qualification and skills.

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

4.4 Facilities and equipment

4.4.1 Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)

FEB UNRI provides a variety of facilities to support the learning environment, including lecturer and seminar rooms, administrative offices, computer and language laboratories. The University also offers integrated classrooms, sports facilities, worship places (mosques), and a hospital. Classrooms are equipped with essential teaching tools such as tables, chairs, whiteboards, projectors (in-focus), and internet access. Additionally, classrooms are equipped with disability-friendly features, such as accessible pathways, toilets, and parking. These facilities are accessible to lecturers, students, and staff.

FEB UNRI are equipped with IT-based learning tools that align with the demands of Industry 4.0. Communication with students is facilitated through various platforms, including telephone, fax, email, and social media (WhatsApp, Facebook, Instagram).

4.4.2 Access to literature (Asterisk Criterion)

According to Chancellor's UNRI Regulation Number 5 of 2017, the University library is managed by the Technical Implementation Unit (UPT) Library, which oversees budgeting, management, and maintenance of resources. The library is staffed by 41 employees at the university level and three staff members at the FEB UNRI branch. It provides access to literature, scientific works, and other materials through its website²⁰.

List of electronic databases that can be accessed by students from UNRI's network	List of electronic databases that can be accessed by students outside of UNRI's network
Westlaw	Articles publishe by students
ProQuest	Open Access Catalogue: https://opac.unri.ac.id
Emerald	Journal publishe by UNRI
HeinOnline	Students scientific work
IG Library	
Springer	
Ebsco	
Wiley	
Taylor & Francis	

Students can access online literature through search engines in each faculty, connected to the central library. The library is open Monday to Thursday (08:00-16:30), Friday (08:00-17:00), and weekends (09:00-16:00). Online access is available 24/7 via the UNRI Library application, which can be downloaded on smartphones.

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. According to information provided by the University, WLAN and LAN network access free of

²⁰ lib.unri.ac.id.

charge for all students to support academic activities and research. This infrastructure enables students to access academic services, digital resources, and various online learning platforms at no additional cost. The network at UNRI consists of two main types of connectivity Wireless LAN (WLAN/Wi-Fi), which is available in various campus areas for flexible internet access. Local Area Network (LAN) is used in laboratories and academic facilities for a more stable connection. A sufficient number of group rooms is available.

Given that the site visit was conducted online, it was difficult to fully evaluate the facilities. However, based on the provided video materials, the panel noted that the equipment meets modern multimedia requirements. Additionally, technical support is available to students during normal working hours.

The opening hours of the library take students' needs sufficiently into account Access to literature, journals, and digital media (e.g., electronic resources and databases) is ensured and was demonstrated during the interview round with administrative staff. However, the panel noted that further expansion of these resources is needed to enhance accessibility and support academic excellence. The subscriptions and database access are quite limited and need to be expanded, as they are crucial for ensuring that students and faculty have access to up-to-date research, academic resources, and industry data, thereby enhancing the quality of education and research. Thus, the panel recommends accreditation under the following **condition**:

The HEI ensures access to international digital journals and gains access to databases related to international financial information.

		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)				Condition	

4.5 Additional services

4.5.1 Career counselling and placement service

Student career management at UNRI is handled by the Career and Entrepreneurship Development Centre (P2K2), as per Chancellor Regulation Number 5 of 2017. P2K2 aims to reduce graduates' waiting times, enhance student competencies, and help develop long-term career plans.

P2K2 is staffed by eight personnel who offer career services, including career consultations, skills development, job placement, and career monitoring. Career services start with an introduction to campus life for new students, where they are introduced to student organizations such as LSO BKIM, LSO KaSEI, LSO MAPALA HUMENDALA, LSO LPII, LSO EFEC, and LSO SS 412. These activities should help students become more independent, develop their academic and non-academic interests, and prepare for their future careers.

Career counseling is typically provided by academic supervisors and monitored through academic supervisor cards. The effectiveness of career counseling services is evaluated through tracer studies, which assess the alignment between students' jobs and their fields of study. The evaluation results lead to collaboration with industries to increase the number of students successfully absorbed into the labour market.

4.5.2 Alumni Activities

According to Ministry of Education and Culture Regulation Number 81 of 2017, alumni are encouraged to establish associations. At UNRI, alumni associations exist at both the university and faculty levels. The alumni association at Riau University is called the Ikatan Keluarga Alumni Universitas Riau (IKAUNRI), with a registered membership of 131,000 alumni. The alumni association for the Faculty of Economics and Business is called the Ikatan Keluarga Alumni Fakultas Ekonomi (IKAFE), with a registered membership of 13,100 alumni. Alumni services are managed by two staff members from the Deputy Dean III for student affairs and alumni.

IKAFE plays an active role in curriculum evaluation, organizing seminars and workshops, conducting social activities, and providing donations and scholarships. In 2022, IKAFE organized workshops and awarded scholarships to 10 outstanding students. Additionally, alumni have created their own businesses, such as the "One Alumni Coffee," a productive grant handed over to FEB UNRI. This café, located within the faculty, serves as a business incubation space for students interested in entrepreneurship and internships.

In July 2024²¹, IKA UNRI held its annual meeting in Batam, Riau Province. The meeting resulted in an agreement that the university should ensure that its curriculum is adaptable to the current job market.

Alumni activities are evaluated annually through alumni meetings, which serve to strengthen collaboration and synergy between alumni and assess the performance of alumni-related initiatives. The results of these evaluations help guide future alumni activities.

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 set up with the aim of developing 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		

²¹ <https://unri.ac.id/raker-ika-unri-membangun-jejaring-akademik-terintegrasi-pada-alumni-dan-stakeholder/>.

4.6 Financing of the study programme (Asterisk Criterion)

According to the Ministry of Education and Culture Regulation Number 81 of 2017, UNRI generates funding from government sources, community contributions, and other avenues. The funding for all study programmes comes from government support, student tuition fees (UKT), and higher education funding provided by the university through the faculty. The Development Economics programme receives the largest share of its funding from the government (54%), while the Management programme's largest income is from students (52%). The Accounting programme receives an equal share of its funding from both the government and students (46% each).

The income generated from students through the Single Tuition Fee (UKT) is paid at the beginning of each semester and is calculated based on the operational costs per student. Direct costs include expenses for the learning process, salaries (fully subsidized by the government), and supplies, while indirect costs cover expenses for supporting the learning process, maintaining facilities, utilities (internet, water, electricity, etc.), and student organizations.

The funding for study programmes at UNRI is evaluated through a management meeting called MUSRENBANG, which involves university leadership, faculties, and study programmes. This meeting is held at the beginning of the fiscal year to ensure the efficient use of funds. Additionally, FEB UNRI produces a Government Performance Accountability Report to ensure accountability for budget allocation and spending.

Appraisal:

The income related to the programme ensures that each cohort of students starting within the accreditation period can complete the study programme. The number of students in each study programme exceeds the number needed to reach the Break-Even Point, indicating that the programmes are financially sustainable.

		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

5.1 Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)

According to Chancellor Regulation Number 8 of 2020, the Quality Assurance is performed as follows:

- University Level: managed by the Quality Assurance Centre (PJM LPPMP UNRI) and coordinates such activities as (i) establishment, (ii) implementation, (iii) evaluation, (iv) control and (v) improvement known as the Plan Do Check Action (PPEPP) concept.
- Faculty/Postgraduate Level: is managed by the Faculty/Postgraduate Quality Assurance Unit (SPMF) and implements and evaluates quality assurance through the Deputy Dean for Academic Affairs and Head of Department.
- Study Programme Level: is managed by the Quality Assurance Group (GPM) and is responsible for implementing, evaluating, and reporting on the programme's academic quality assurance.

The elements of an internal quality assurance system are:

- i. Quality Policy (Policy): A document defining the objectives, concepts, strategies, and standards, including SPMI priorities.
- ii. Quality Guidelines (Manual): A guide for establishing, fulfilling, controlling, and improving standards, with instructions for internal stakeholders.
- iii. Standards: Documents outlining the content of each standard used in SPMI-PT, including the National Standard Procedures.
- iv. Quality Documents/Forms: Documents containing forms for planning, implementing, controlling, and developing standards.

The implementation of activities in the study programme follows the internal quality assurance process managed by the GPM. GPM evaluates and reports the implementation of quality points via the website²². The process includes the preparation of technical procedures, socialization, and implementation within an academic year.

GPM submits monitoring evidence to SPMF for validation. The University assigns internal quality auditors to conduct audits for each study programme through the Study Programme Coordinator. The audit report is submitted to PJM and returned to the faculty, which follows up through a Management Review Meeting (RTM) attended by the Head of Study Programme, GPM, and SPMF. The findings from internal audits are addressed through work programmes led by deans, department heads, and study programme coordinators.

5.2 Instruments of quality assurance

5.2.1 Evaluation by students

The evaluation of the learning process is carried out through (i) Student Workload Surveys and (ii) Lecturer and Student Evaluations (EDOM).

- i. Student Workload Survey²³ conducted online and evaluates various indicators, including the complexity of assignments, time given for submissions, alignment with

²² <https://spmi.unri.ac.id/>.

²³ the most recent evaluation conducted in 2023 for students from the Class of 2019-2023.

Programme Learning Outcomes (PLO), and relevance of literature. Students rate indicators from 1 (poor) to 5 (very good). Results are accessible to students, lecturers, and study programme managers.

- ii. EDOM carried out at the end of each semester via an online questionnaire²⁴. The assessment covers ten indicators, such as the clarity of material, the ability to provide relevant examples, and the linkage of learning objectives. Lecturers are rated on a scale from 1 (poor) to 4 (very good).

Lecturer Performance evaluated online²⁵ and reported to Vice Chancellor 1. The results are discussed in management meetings and used for policy recommendations.

Learning evaluations are conducted each semester to ensure courses align with learning outcomes. These evaluations are communicated to faculty and study programmes for continuous improvement.

5.2.2 Evaluation by faculty

Quality assurance standards are implemented by the faculty and evaluated by the Task Force Team, according to Dean Decree Number 168/UN19.1.12/AK/2015. The Vice Dean 1 is responsible for ensuring that the quality of education aligns with academic standards and Standard Operating Procedures (SOPs).

- Faculty Performance Evaluation: Monitored through the LPPMP. Study programmes submit an Annual Performance Report (LKPS), which is evaluated by the Quality Assurance Unit. Recommendations for improvement are provided based on the evaluation.
- Lecturer Evaluation: Conducted through an online questionnaire²⁶ at the end of each semester. Lecturers evaluate 15 indicators, rated from 1 (poor) to 4 (very good). Indicators include training opportunities, awards for performance, access to resources, and support for research.

5.2.3 External evaluation by alumni, employers and third parties

External evaluation is regulated by Chancellor Decree Number 8 of 2020. The evaluation is conducted by third parties, including users, industrial partners, local government, and other partners. A survey is conducted annually at the beginning of each year.

Alumni assess the study programme based on seven indicators related to the learning process: field work, practicum, internship, research project involvement, lectures, and demonstrations. The evaluation uses the following scale: 1 = very large, 2 = large, 3 = decent, 4 = poor, 5 = extremely poor. Alumni surveys are conducted using the exit method, which is two years after graduation. Alumni surveys have been conducted from 2019 to 2023 for graduates from 2017 to 2021. All study programmes graduates are carried out by distributing questionnaires via the website²⁷ and the results are published²⁸. The evaluation aspects include ethics, expertise, foreign language ability, use of IT, communication skill, teamwork and self-development.

²⁴ portal.unri.ac.id.

²⁵ evaluasi.unri.ac.id.

²⁶ portal.unri.ac.id.

²⁷ <http://tracer.unri.ac.id/dashboard/tracer>.

²⁸ <http://p2k2-tracerStudy.lppmp.unri.ac.id>.

5.3 Programme documentation

5.3.1 Programme description (Asterisk Criterion)

Study programme information for third parties is available in various formats, including brochures, information service centers, and websites. Additionally, information and technology management at UNRI is handled by the IT Technical Service Unit (UPT TIK), which provides several services and applications to facilitate the process for both students and lecturers.

FEB UNRI also maintains a website²⁹ for digital services. Lecturers and students have access to an academic portal³⁰ and a learning management system³¹, both of which are accessible 24/7.

5.3.2 Information on activities during the academic year

The publication of academic activities at UNRI includes announcements for thesis exams, seminars, quality assurance of study programmes, lecturer research, and lecturer services. This information is shared through various channels, including:

1. Annual Performance Books
2. Press Releases
3. Annual Bulletins
4. Internal Communication Systems

Additionally, UNRI provides the following online resources, available in Bahasa Indonesia:

1. Universitas Riau Website: <https://unri.ac.id/>
2. Universitas Riau Instagram: <https://instagram.com/humasuniversitasriau>
3. Public Information Services: <https://ppid.unri.ac.id/>
4. Integrated Lecturer Blog: <https://staff.unri.ac.id/>
5. Universitas Riau YouTube: <https://www.youtube.com/humasuniversitasriau>
6. Accounting: <https://prodis1akt.FEBUNRI.unri.ac.id/>
7. Management: <https://prodis1manajemen.FEBUNRI.unri.ac.id/>
8. Development Economics: <https://prodis1ep.FEBUNRI.unri.ac.id/>

Appraisal:

A quality assurance and development procedure, which monitors and develops the quality of the programmes with respect to its contents, processes, and outcomes, has been set up. Faculty members and students participate in the respective committees to plan and assess the quality assurance and development procedures. Responsibilities are defined. However, the panel noted that the evaluation process is not properly documented, and there is a lack of a systematic approach for incorporating received feedback. Thus, the panel recommends accreditation under the following condition:

The University ensures that the evaluation process is properly documented and implements a system for incorporating feedback from all parties.

²⁹ www.feb.unri.ac.id.

³⁰ www.portal.unri.ac.id.

³¹ www.selasi.unri.ac.id.

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

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

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

Although there is information on the website regarding the study programmes' content, curriculum, and examination schemes (e.g., course plan and exam regulations), this information is only available in Bahasa Indonesia. Therefore, the panel recommends accreditation under the following **condition**:

The HEI ensures that information on its website is also available in English.

Furthermore, the panel **recommends** ensuring that information on the websites of UNRI and the Faculty is also available in English.

It is important to provide this information in English to ensure accessibility for a wider audience, including international students and stakeholders.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
5.1* Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)				Condition	
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: Universitas Riau

Bachelor programme:

Bachelor of Accounting (BA)

Bachelor of Management (BM)

Bachelor of Development Economics (BDE)

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1	Objectives					
1.1*	Objectives of the study programme (Asterisk Criterion)			X		
1.2*	International orientation of the study programme design (Asterisk Criterion)			X		
1.3	Positioning of the study programme					
1.3.1	Positioning of the study programme in the educational market			X		
1.3.2	Positioning of the study programme on the job market for graduates ("Employability")			X		
1.3.3	Positioning of the study programme within the HEI's overall strategic concept			X		
2	Admission					
2.1*	Admission requirements (Asterisk Criterion)			X		
2.2	Counselling for prospective students			X		
2.3*	Selection procedure (if relevant)			X		
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					X
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			X		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			X		
3	Contents, structure and didactical concept					
3.1	Contents					
3.1.1*	Logic and conceptual coherence (Asterisk Criterion)			X		
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3*	Integration of theory and practice (Asterisk Criterion)		BA	BM/BDE		
3.1.4	Interdisciplinary thinking			X		
3.1.5	Ethical aspects		BM	BA/ BDE		
3.1.6*	Methods and scientific practice (Asterisk Criterion)			X		
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)				Condition	
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)				Condition	
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)				Condition	
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 Accounting Bachelor's Programme, 8 Semesters



1st Semester

Course No.	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/ Self-Task			
C 1.1	Pendidikan Agama - Compulsory <i>Religious Education</i>	2								100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.2	Pendidikan Pancasila - Compulsory <i>Pancasila Education</i>	2								100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.3	Budaya Melayu - Compulsory <i>Malay Culture</i>	2								100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.4	Ilmu Lingkungan dan Mitigasi Bencana - Compulsory <i>Environmental Science and Disaster Mitigation</i>	2								100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.5	Pengantar Ekonomi - Compulsory <i>Introduction of Economics</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.6	Pengantar Manajemen - Compulsory <i>Introduction of Management</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.7	Pengantar Akuntansi - Compulsory <i>Introduction of Accounting</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.8	Hukum Bisnis - Compulsory <i>Business Law</i>	2								100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.9	Statistik - Compulsory <i>Statistics</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.10	Bahasa Indonesia - Compulsory <i>Indonesia Language</i>	2								100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
		24	0	0	0	0	0	0	0	1200	2880			

2nd Semester

Course No.	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/ Self-Task			
C 2.1	Bahasa Inggris - Compulsory <i>English Language</i>		1							50	120	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.2	Pendidikan Kewarganegaraan - Compulsory <i>Civic Education</i>		2							100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.3	Praktikum Penyusunan Laporan Keuangan - Compulsory <i>Practicum for Preparing Financial Statements</i>		3							150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.4	Literasi Digital - Compulsory <i>Digital Literacy</i>		1							50	120	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.5	Kewirausahaan - Compulsory <i>Entrepreneurship</i>		2							100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.6	Manajemen Keuangan - Compulsory <i>Financial Management</i>		3							150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.7	Pengantar Pajak dan KUP - Compulsory <i>Introduction to Tax and General Tax Provisions</i>		3							150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.8	Sistem Informasi Manajemen - Compulsory <i>Management Information Systems</i>		3							150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.9	Akuntansi Sektor Publik - Compulsory <i>Sector Public Accounting</i>		3							150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.10	Kepemimpinan dan Etika - Compulsory <i>Leadership and Ethics</i>		2							100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	23	0	0	0	0	0	0	1150	2760			

3rd Semester

Course No.	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/ Self-Task			
C 3.1	Metode Kuantitatif - Compulsory <i>Quantitative Method</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.2	Akuntansi Biaya - Compulsory <i>Cost Accounting</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.3	Tata Kelola Perusahaan - Compulsory <i>Corporate Governance</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.4	Sistem Informasi Akuntansi - Compulsory <i>Accounting Information Systems</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.5	Akuntansi Keuangan 1 - Compulsory <i>Financial Accounting 1</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.6	Investasi dan Manajemen Portofolio - Compulsory <i>Investment and Portfolio Management</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.7	Pajak Penghasilan - Compulsory <i>Income Tax</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.8	Komunikasi Bisnis - Compulsory <i>Business Communication</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	0	24	0	0	0	0	0	1200	2880			

4th Semester

Course No.	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/ Self-Task			
C 4.1	Akuntansi Pemerintah - Compulsory <i>Government Accounting</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.2	Analisis Laporan Keuangan - Compulsory <i>Financial Statement Analysis</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.3	Akuntansi Manajemen 1 - Compulsory <i>Management Accounting 1</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.4	Akuntansi Keuangan 2 - Compulsory <i>Financial Accounting 2</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.5	Audit 1 - Compulsory <i>Auditing 1</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.6	Teknologi Informasi Untuk Akuntansi - Compulsory <i>Information Technology for Accounting</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.7	PPn dan PPnBM - Compulsory <i>VAT and LGST (Value Added Tax and Luxury Goods of Sales Tax)</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.8	Metode Penelitian Akuntansi - Compulsory <i>Accounting Research Method</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	0	0	24	0	0	0	0	1200	2880			

5th Semester

Course No.	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/ Self-Task			
C 5.1	Sistem Pengendalian Manajemen - Compulsory <i>Management Control Systems</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.2	Akuntansi Manajemen 2 - Compulsory <i>Management Accounting 2</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.3	Akuntansi Keuangan Lanjutan 1 - Compulsory <i>Advance Financial Accounting 1</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.4	Teori Akuntansi Keuangan - Compulsory <i>Financial Accounting Theory</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.5	Audit 2 - Compulsory <i>Auditing 2</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.6	Akuntansi Organisasi Nirlaba - Optional <i>Non-profit Organization Accounting</i>											Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.7	Akuntansi Syariah - Optional <i>Islamic Accounting</i>											Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.8	Akuntansi Sosial - Optional <i>Social Accounting</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.9	Akuntansi Agrikultur - Optional <i>Agricultural Accounting</i>											Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	0	0	0	18	0	0	0	900	2160			

6th Semester

Course No.	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/ Self-Task			
C 6.1	Akuntansi Keuangan Lanjutan 2 - Compulsory <i>Advance Financial Accounting 2</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Akuntansi Manajemen														
C 6.2	Manajemen Strategi - Optional <i>Strategic Management</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.3	Akuntansi Perilaku - Optional <i>Behavioural Accounting</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.4	Manajemen Biaya - Optional <i>Cost Management</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.5	Anggaran Perusahaan - Optional <i>Corporate Budgeting</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.6	Manajemen Resiko - Optional <i>Risk Management</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Akuntansi Sektor Publik														
C 6.7	Tata Kelola Sektor Publik - Optional <i>Public Sector Governance</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.8	Sistem Anggaran dan Perbendaharaan Negara - Optional <i>Budget and State Treasury System</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.9	Seminar Akuntansi Sektor Publik - Optional <i>Seminar in Sector Public Accounting</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.10	Pratikum Penyusunan Laporan Keuangan Daerah - Optional <i>Practicum for Preparing Regional Financial Reports</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.11	Sistem Akuntansi Pemerintahan - Optional <i>Government Accounting System</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)

Modul Audit															
C 6.12	Audit Internal (P1) - Optional Internal Auditing						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.13	Audit Sektor Publik (P2) - Optional Public Sector Auditing						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.14	Praktek Audit Internal (P1) - Optional Internal Audit Practice						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.15	Praktek Audit Eksternal (P2) - Optional External Audit Practice						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.16	Praktek Audit Pemerintah (P3) - Optional Government Audit Practice						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.17	Etika Bisnis dan Profesi - Optional Professional and Business Ethics						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.18	Audit Manajemen Sektor Publik - Optional Management Public Sector Auditing						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.19	Seminar Audit - Optional Audit Seminar						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
Modul Akuntansi Keuangan															
C 6.20	Akuntansi Sosial (Lingkungan Keberlanjutan) - Optional Social Accounting						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.21	Akuntansi Entitas Mikro Kecil dan Menengah - Optional Accounting for Micro Small Medium Entities						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.22	Akuntansi Syariah (P1) - Optional Islamic Accounting						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.23	Organisasi Nirlaba (P2) - Optional Non-profit Organization Accounting						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.24	Praktek Audit Eksternal - Optional External Audit Practice						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.25	Akuntansi Perbankan - Optional Bank Accounting						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
Modul Pajak															
C 6.26	Akuntansi Pajak - Optional Tax Accounting						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.27	Manajemen Pajak - Optional Tax Management						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.28	Perpajakan Internasional - Optional International Taxation						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.29	Praktek Perpajakan - Optional Taxation Practice						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.30	PBB, BPHTB, dan Bea Materai - Optional Property Tax, Acquisition Duty of Right on Land and Building and Stamp Duty						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
Modul Sistem Informasi Akuntansi															
C 6.31	Sistem Manajemen Basis Data - Optional Database Management Systems						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.32	Audit Sistem Informasi - Optional Information Systems Audit						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.33	Analisis dan Metode Perancangan Sistem - Optional Analysis and System Design Method						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.34	Enterprise System - Optional Enterprise System						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
C 6.35	Information System Project Management - Optional Information System Project Management						3			150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)	
		0	0	0	0	0	18	0	0	900	2160				

7th Semester

7th Semester														
Course No.	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/ Self-Task			
Modul Akuntansi Manajemen														
C 7.1	Seminar Akuntansi Manajemen - Optional <i>Seminar in Management Accounting Course</i>							3		150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Akuntansi Sektor Publik														
C 7.2	Analisis Laporan Keuangan Pemerintah - Optional <i>Analysis of Government Financial Statements</i>							3		150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Audit														
C 7.3	Seminar Akuntansi Keuangan - Optional <i>Financial Accounting Seminar</i>							3		150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Akuntansi Keuangan														
C 7.4	Audit Manajemen - Optional <i>Management Auditing</i>									150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 7.5	Audit Forensik - Optional <i>Forensic and Investigative Auditing</i>							3		150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Pajak														
C 7.6	Seminar Perpajakan - Optional <i>Taxation Seminar</i>							3		150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Sistem Informasi Akuntansi														
C 7.7	Business Process Fundamental - Optional <i>Business Process Fundamental</i>							3		150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question), 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	0	0	0	0	0	3	0	150	360			

8th Semester

Course No.	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/ Self-Task			
C 8.1	Kuliah Kerja Nyata (KUKERTA) - Compulsory <i>Community Service Program</i>								4	200	480	Project Based Learning		
C 8.2	Skripsi - Compulsory <i>Bachelor Thesis</i>								6	300	720	Project Based Learning	Thesis	
		0	0	0	0	0	0	0	10	500	1200			
TOTAL		24	23	24	24	18	18	3	10	7200	17280			

Annex 2

Curriculum Overview Management Bachelor's Programme, 8 Semesters



1st Semester

Course No.	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/ Self-Task			
C1.1	Pendidikan Agama - Compulsory <i>Religious Education</i>	2								100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C1.2	Pendidikan Pancasila - Compulsory <i>Pancasila Education</i>	2								100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C1.3	Bahasa Inggris - Compulsory <i>English Language</i>	1								50	120	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C1.4	Matematika Ekonomi & Bisnis - Compulsory <i>Mathematics of Economics and Business</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C1.5	Pengantar Manajemen - Compulsory <i>Introduction of Management</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C1.6	Pengantar Bisnis - Compulsory <i>Introduction of Business</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C1.7	Pengantar Akuntansi - Compulsory <i>Introduction of Accounting</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C1.8	Pengantar Ekonomi - Compulsory <i>Introduction of Economics</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C1.9	Pengembangan Diri - Compulsory <i>Self-Development</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
		23	0	0	0	0	0	0	0	1150	2760			

2nd Semester

Course No.	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/ Self-Task			
C2.1	Pendidikan Kewarganegaraan - Compulsory <i>Civic Education</i>	2								100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C2.2	Literasi Digital - Compulsory <i>Digital Literacy</i>	1								50	120	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C2.3	Budaya Melayu - Compulsory <i>Malay Culture</i>	2								50	120	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C2.4	Kewirausahaan - Compulsory <i>Entrepreneurship</i>	2								100	240	Small Group Discussion (Lecture Course, Presentation, Discussion)	Project	Mid-Term Exam (30%) & Final-Term Exam (40%)
C2.5	Bisnis Model - Compulsory <i>Business Model</i>	2								100	240	Small Group Discussion (Lecture Course, Presentation, Discussion)	Project, Presentation	Mid-Term Exam (30%) & Final-Term Exam (40%)
C2.6	Manajemen Perbankan & Lembaga Keuangan Lainnya - Compulsory <i>Change Management & Other Financial Institutions</i>	3								150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C2.7	Manajemen Koperasi & Pengembangan UMKM - Compulsory <i>Cooperative Management & Small and Medium Enterprises Development</i>	3								150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C2.8	Statistik Ekonomi & Bisnis - Compulsory <i>Economic & Business Statistics</i>	3								150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C2.9	Pengantar Hukum Bisnis - Compulsory <i>Introduction to Business Law</i>	3								150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	21	0	0	0	0	0	0	1000	2400			

3rd Semester

Course No.	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/ Self-Task			
C3.1	Ilmu Lingkungan & Mitigasi Bencana - Compulsory <i>Environmental Science & Disaster Mitigation</i>			2						100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short answer test and Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C3.2	Pengembangan Bisnis - Compulsory <i>Business Development</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Project, Presentation	Mid-Term Exam (30%) & Final-Term Exam (40%)
C3.3	Perekonomian Indonesia - Compulsory <i>Indonesia Economy</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C3.4	Manajemen Operasional - Compulsory <i>Operational Management</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay, Case study) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C3.5	Manajemen Sumber Daya Manusia - Compulsory <i>Human Resources Management</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay, Case study) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C3.6	Manajemen Keuangan Perusahaan - Compulsory <i>Company Financial Management</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay, Case study) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C3.7	Manajemen Pemasaran - Compulsory <i>Marketing Management</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay, Case study) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C3.8	Etika Bisnis dan Corporate Governance - Compulsory <i>Business Ethics & Corporate Governance</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	0	23	0	0	0	0	0	1150	2760			

4th Semester

Course No.	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/ Self-Task			
C4.1	Bahasa Indonesia - Compulsory <i>Indonesia Language</i>				2					100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C4.2	Manajemen Operasional Lanjutan - Compulsory <i>Advanced Operational Management</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C4.3	Strategi Pemasaran - Compulsory <i>Marketing Strategy</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C4.4	Manajemen Keuangan Perusahaan Lanjutan - Compulsory <i>Advanced Finance Management of Companies</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C4.5	Manajemen Perubahan - Compulsory <i>Change Management</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C4.6	Sistem Teknologi Informasi - Compulsory <i>Information Technology System</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C4.7	Manajemen Talenta - Compulsory <i>Talent Management</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C4.8	Budgeting - Compulsory <i>Budgeting</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Project	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	0	0	23	0	0	0	0	1150	2760			

5th Semester

Course No.	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/ Set-Task			
C5.1	Perilaku Organisasi - Compulsory Organizational Behavior					3				150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.2	Biara Internasional - Compulsory International Business					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (90 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.3	Metode Penelitian Bisnis - Compulsory Business Research Methods					3				150	360	Project Based Learning (Lecture Course, Presentation, Discussion)	Project, Presentation	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.4	Komunikasi Bisnis - Compulsory Business Communication					3				150	360	Project Based Learning (Lecture Course, Presentation, Discussion)	Project, Presentation	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Manajemen Keuangan														
C5.6	Analisa Laporan Keuangan - Compulsory Financial Report Analysis					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.7	Manajemen Keuangan Internasional - Compulsory International Financial Management					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Manajemen Pemasaran														
C5.8	Perilaku Konsumen - Compulsory Consumer Behavior					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.9	Pemasaran Global - Compulsory Global Marketing					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Manajemen Sumber Daya Manusia														
C5.10	Perencanaan dan Audit Sumber Daya Manusia - Compulsory Planning & Auditing of Human Resources					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.11	Perencanaan dan Pengembangan Karir - Compulsory Career Planning & Development					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Manajemen Operasional														
C5.12	Manajemen Ergonomi Industri - Compulsory Industrial Ergonomics Management					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.13	Manajemen Mutu - Compulsory Quality Management					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Bisnis Internasional														
C5.14	Cross Culture Communication and Negotiation Skill - Compulsory Cross Culture Communication and Negotiation Skill					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.15	International Business in Asia-Pacific - Compulsory International Business in Asia-Pacific					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Manajemen Keuangan														
C5.16	Micro Finance - Elective Micro Finance					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.17	Ekonomika Keuangan - Elective Financial Economics					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Manajemen Pemasaran														
C5.18	E-Marketing - Elective E-Marketing					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.19	Komunikasi Pemasaran Terpadu - Elective Integrated Marketing Communications					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Manajemen Sumber Daya Manusia														
C5.20	Manajemen Kinerja - Elective Working Management					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.21	Hubungan Industrial - Elective Industrial Relations					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Manajemen Operasional														
C5.22	Manajemen Teknologi dan Inovasi - Elective Technology Management & Innovation					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.23	Production Planning & Inventory Control (PPIC) - Elective Production Planning & Inventory Control (PPIC)					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Bisnis Internasional														
C5.24	Finance of International Business - Elective Finance of International Business					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
C5.25	International Marketing - Elective International Marketing					3				150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
		8	8	8	8	21	8	8	8	1050	2520			

4th Semester

Course No.	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/ Self-Task			
CE.1	Studi Kelayakan Bisnis - Compulsory Business Feasibility Study							3		150	360	Project Based Learning (Lecture Course, Presentation, Discussion)	Project, Presentation	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.2	Manajemen Strategi - Compulsory Strategic Management							3		150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.3	Aplikasi Komputer Statistik & Pengolahan Data - Compulsory Statistical Computer Applications & Data Processing							3		150	360	Project Based Learning (Lecture Course, Presentation, Discussion)	Project	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.4	Manajemen Risiko - Compulsory Risk Management							3		150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modal Manajemen Keuangan														
CE.5	Manajemen Investasi & Analisis Portofolio - Compulsory Industrial Management & Portfolio Analysis							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.6	Seminar Manajemen Keuangan - Compulsory Financial Management Seminar							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modal Manajemen Pemasaran														
CE.7	Riset Pemasaran - Compulsory Marketing Research							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.8	Seminar Manajemen Pemasaran - Compulsory Marketing Management Seminar							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modal Manajemen Sumber Daya Manusia														
CE.9	Sumber Daya Manusia Global - Compulsory Global Human Resources							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.10	Seminar Manajemen Sumber Daya Manusia - Compulsory Human Resource Management Seminar							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modal Manajemen Operasional														
CE.11	Manajemen Rantai Pasok Internasional - Compulsory International Supply Chain Management							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.12	Seminar Manajemen Operasional - Compulsory Operational Management Seminar							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modal Bisnis Internasional														
CE.13	International Business Law - Compulsory International Business Law							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.14	Seminar Bisnis Internasional - Compulsory International Business Seminar							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modal Manajemen Keuangan														
CE.15	Analisis Sekuritas - Elective Securities Analysis							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.16	Personal Finance - Elective Personal Finance							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modal Manajemen Pemasaran														
CE.17	Pemasaran Jasa - Elective Service Marketing							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.18	Manajemen Produk dan Merek - Elective Product and Brand Management							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modal Manajemen Sumber Daya Manusia														
CE.19	Leadership - Elective Leadership							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.20	Human Capital - Elective Human Capital							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modal Manajemen Operasional														
CE.21	Manajemen Proyek - Elective Project Management							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.22	Manajemen Operasional Jasa - Elective Service Operations Management							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modal Bisnis Internasional														
CE.23	International Human Resource Management - Elective International Human Resource Management							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
CE.24	Global Operations Management - Elective Global Operations Management							3		150	360	Case/Project Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay) (120 Min)	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	0	0	0	0	0	21	0	1060	2628			

7th Semester

Course No.	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/ Self-Task			
C7.1	Ujian Proposal Penelitian - Compulsory <i>Research Proposal Examination</i>							1		50	120	Project Based Learning		
C7.2	Kuliah Kerja Nyata (KUKERTA) - Compulsory <i>Community Service Program</i>							4		200	480	Project Based Learning	Project	
C7.3	Magang - Compulsory <i>Apprenticeship</i>							4		200	480	Project Based Learning	Project	
		0	0	0	0	0	0	9	0	450	1080			

8th Semester

Course No.	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/ Self-Task			
C8.1	Seminar Hasil Penelitian - Compulsory <i>Research Result Seminar</i>								2	100	240	Project Based Learning		
C8.2	Skripsi - Compulsory <i>Bachelor's Thesis</i>								3	150	360	Project Based Learning	Thesis	
		0	0	0	0	0	0	0	5	250	600			
TOTAL		23	21	23	23	21	21	9	5	7250	17400			

Annex 3

Curriculum Overview Development Economics Bachelor's Programme, 8 Semesters



1st Semester

Course No.	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/ Self-Task			
C 1.1	Pendidikan Agama - Compulsory <i>Religious Education</i>	2								100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.2	Pendidikan Pancasila - Compulsory <i>Pancasila Education</i>	2								100	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.3	Literasi Digital - Compulsory <i>Digital Literacy</i>	1								50	120	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.4	Bahasa Inggris - Compulsory <i>English Language</i>	1								50	120	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.5	Budaya Melayu - Compulsory <i>Malay Culture</i>	2								100	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.6	Ilmu Lingkungan dan Mitigasi Bencana - Compulsory <i>Environmental Science and Disaster Mitigation</i>	2								100	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.7	Pengantar Ekonomi - Compulsory <i>Introduction of Economics</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.8	Pengantar Akuntansi - Compulsory <i>Introduction of Accounting</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.9	Pengantar Manajemen - Compulsory <i>Introduction of Management</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 1.10	Matematika Ekonomi I - Compulsory <i>Mathematics of Economics I</i>	3								150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
		22	0	0	0	0	0	0	0	1100	3000			

2nd Semester

Course No.	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/ Self-Task			
C 2.1	Bahasa Indonesia - Compulsory <i>Indonesia Language</i>		2							100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.2	Pendidikan Kewarganegaraan - Compulsory <i>Civic Education</i>		2							100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.3	Kewirausahaan - Compulsory <i>Entrepreneurship</i>		2							100	240	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 90 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.4	Matematika Ekonomi II - Compulsory <i>Mathematics of Economics II</i>		3							150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.5	Statistik Deskriptif - Compulsory <i>Descriptive Statistics</i>		3							150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.6	Teori Ekonomi Mikro I - Compulsory <i>Microeconomics Theory I</i>		3							150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.7	Teori Ekonomi Makro I - Compulsory <i>Macroeconomics Theory I</i>		3							150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.8	Ekonomi Pembangunan - Compulsory <i>Development Economics</i>		3							150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 2.9	Ekonomi Publik - Compulsory <i>Public Economics</i>		3							150	360	Lecturer Course, Discussion, Direct Instruction	Written Test (Short Answer & Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	24	0	0	0	0	0	0	1200	2880			

3rd Semester

Course No.	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/ Self-Task			
C 3.1	Ekonomi Industri - Compulsory <i>Industrial Economics</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.2	Ekonomi Syariah - Compulsory <i>Sharia Economics</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.3	Statistik Inferensial - Compulsory <i>Inferential Statistics</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.4	Ekonomi Internasional - Compulsory <i>International Economics</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.5	Ekonomi Moneter - Compulsory <i>Monetary Economics</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.6	Demografi - Compulsory <i>Demography</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.7	Ekonomi Sumber Daya Alam dan Lingkungan - Compulsory <i>Natural Resources and Environmental Economics</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 3.8	Ekonomi Regional - Compulsory <i>Regional Economics</i>			3						150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	0	24	0	0	0	0	0	1200	2880			

4th Semester

Course No.	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/ Self-Task			
C 4.1	Teori Ekonomi Mikro II - Compulsory <i>Microeconomics Theory II</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.2	Teori Ekonomi Makro II - Compulsory <i>Macroeconomics Theory II</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.3	Metodologi Penelitian - Compulsory <i>Research Methodology</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.4	Riset Operasi - Compulsory <i>Operational Research</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.5	Perencanaan Pembangunan - Compulsory <i>Development Planning</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.6	Perekonomian Indonesia - Compulsory <i>Indonesia Economy</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Industri														
C 4.7	Organisasi Industri - Compulsory <i>Industrial Organization</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.8	Ekonomi Teknik - Compulsory <i>Engineering Economics</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Regional														
C 4.9	Ekonomi Keuangan Daerah - Compulsory <i>Regional Finance Economics</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.10	Ekonomi Transportasi dan Logistik - Compulsory <i>Transport and Logistic Economics</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Moneter dan Internasional														
C 4.11	Ekonomi Keuangan Internasional - Compulsory <i>International Finance Economics</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.12	Ekonomi Perdagangan Internasional - Compulsory <i>International Trade Economics</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Sumber Daya Manusia dan Ketenagakerjaan														
C 4.13	Ekonomi Sumber Daya Manusia dan Ketenagakerjaan - Compulsory <i>Human Resources and Labour Economics</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.14	Ekonomi Pendidikan dan Kesehatan - Compulsory <i>Education and Health Economics</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Sumber Daya Alam dan Lingkungan														
C 4.15	Ekonomi Pertanian- Compulsory <i>Agricultural Economics</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.16	Ekonomi Lingkungan- Compulsory <i>Environmental Economics</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Islam														
C 4.17	Teori Ekonomi Islam - Compulsory <i>Islamic Economics Theory</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 4.18	Bank dan Lembaga Keuangan Syariah - Compulsory <i>Sharia Bank and Financial Institutions</i>				3					150	360	Small Group Discussion (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	0	0	24	0	0	0	0	1200	2880			

5th Semester

Course No.	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/ Self-Task			
C 5.1	Aspek Hukum Dalam Ekonomi - Compulsory <i>Legal Aspects in Economics</i>					2				100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.2	Agro Industri - Compulsory <i>Agro Industry</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.3	Evaluasi Proyek - Compulsory <i>Project Evaluation</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.4	Manajemen Sumber Daya Manusia - Compulsory <i>Human Resources Management</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.5	Ekonomi Kelautan - Compulsory <i>Marine Economics</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.6	Ekonometrika - Compulsory <i>Econometrics</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 5.7	Ekonomi Manajerial - Compulsory <i>Managerial Economics</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
		0	0	0	0	20	0	0	0	1000	2400			

6th Semester

Course No.	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/ Self-Task			
C 6.1	Ekonomi Koperasi dan Usaha Kecil Menengah - Compulsory <i>Economics of Cooperatives and Small Medium Enterprises</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.2	Bank dan Lembaga Keuangan Lainnya - Compulsory <i>Bank and Other Financial Institutions</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.3	Ekonomi Kelembagaan - Compulsory <i>Institutional Economics</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Industri														
C 6.4	Seminar Ekonomi Industri - Compulsory <i>Industrial Economics Seminar</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Regional														
C 6.5	Seminar Ekonomi Regional - Compulsory <i>Regional Economics Seminar</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Moneter dan Internasional														
C 6.6	Seminar Ekonomi Moneter dan Internasional - Compulsory <i>Monetary and International Economics Seminar</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Sumber Daya Manusia dan Ketenagakerjaan														
C 6.7	Seminar Ekonomi Sumber Daya Manusia dan Ketenagakerjaan - Compulsory <i>Human Resources and Labour Economics Seminar</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Sumber Daya Alam dan Lingkungan														
C 6.8	Seminar Ekonomi Sumber Daya Alam dan Lingkungan - Compulsory <i>Natural Resources and Environmental Economics Seminar</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Modul Ekonomi Islam														
C 6.9	Seminar Ekonomi Islam - Compulsory <i>Islamic Economics Seminar</i>					3				150	360	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
Mata Kuliah Pilihan Bebas														
C 6.10	Sejarah Pemikiran dan Perbandingan Ekonomi - Elective <i>History of Thought and Comparative Economy</i>					2				100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.11	Gender dan Pembangunan - Elective <i>Gender and Development</i>					2				100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.12	Filsafat Ekonomi - Elective <i>Economics Philosophy</i>					2				100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)
C 6.13	Ekonomi Pembangunan Islam - Elective <i>Islamic Development Economics</i>					2				100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final-Term Exam (40%)

C 6.14	Ekonomi Digital- Elective <i>Digital Economics</i>							2			100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)
C 6.15	Ekonomi Kreatif- Elective <i>Creative Economics</i>							2			100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)
C 6.16	Ekonomi Politik- Elective <i>Political Economy</i>							2			100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)
C 6.17	Kebanksentralan - Elective <i>Central Bank</i>							2			100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)
C 6.19	Ekonomi Kriminal- Elective <i>Criminal Economics</i>							2			100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)
C 6.20	Ekonomi Pedesaan - Elective <i>Rural Economics</i>							2			100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)
C 6.21	Investasi Portofolio dan Pasar Modal - Elective <i>Portfolio Investment and Capital Market</i>							2			100	240	Case Based Learning (Lecture Course, Presentation, Discussion)	Written Test (Essay Question) 120 minutes	Mid-Term Exam (30%) & Final- Term Exam (40%)
C.6.22	Magang Merdeka Belajar - Elective <i>Freedom to Learn Internship Program</i>							20			1000	2400	Project Based Learning		
		0	0	0	0	0	0	20	0	0	1000	2400			

7th Semester

Course No.	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/ Self-Task			
C 7.1	Kuliah Kerja Nyata (KUKERTA) - Compulsory <i>Community Services Program</i>							4		200	480	Project Based Learning		
		0	0	0	0	0	0	4	0	200	480			

8th Semester

Course No.	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/ Self-Task			
C 8.1	Skrripsi - Compulsory <i>Bachelor Thesis</i>								6	300	720	Project Based Learning	Thesis	
		0	0	0	0	0	0	0	6	300	720			
TOTAL		22	24	24	24	20	20	4	6	7200	17640			