

Decision of the FIBAA Accreditation and Certification Committee



18th Meeting on June 05, 2025

PROGRAMME ACCREDITATION

Project Number:	23/099 CI 2
Higher Education Institution:	Universitas Yarsi, Jakarta, Indonesia
Location:	Jakarta, Indonesia
Study programme:	Accounting Study Programme – Bachelor of Accounting Management Study Programme – Bachelor of Management Master of Management Study Programme – Master of Management
Type of accreditation:	initial accreditation

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

Accreditation

According to § 7 (6) in conjunction with § 9 (1) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from April 30, 2021, the study programmes are accredited with conditions.

Conditions for the **Bachelor of Accounting programme:**

- **Condition 1:** The University ensures that the selection process is specified in detail and is fully transparent.
- **Condition 2:** The University implements a student workload evaluation system which includes a systematic control loop of students' workload and allocation of ECTS-credits.

Conditions for the **Bachelor of Management programme:**

- **Condition 1:** The University ensures that the selection process is specified in detail and is fully transparent.
- **Condition 2:** The University ensures a stronger focus on international and intercultural aspects.
- **Condition 3:** The University implements a student workload evaluation system which includes a systematic control loop of students' workload and allocation of ECTS-credits.

Conditions for the **Master of Management programme:**

- **Condition 1:** The University ensures that teaching is based on the prior knowledge of all students at the start of the Master's programme.
- **Condition 2:** The University ensures that the selection process is specified in detail, fully transparent and follows the principles of objectivity (e.g., by appointing an admission board).

- **Condition 3:** The University ensures that the corresponding amount of workload of 90/120 ECTS for a three/four semester's programme is actually tracked and aligned with the documented workload (see also chapter 5.1).
- **Condition 4:** The University develops and implements a balanced mix of different adequate didactic methods that are applied in all courses.
- **Condition 5:** The University ensures a stronger focus on international and intercultural aspects.

Condition for all programmes:

- **Condition:** The University ensures that all students already have the necessary English language skills in the first semesters to be able to follow the lessons, actively participate and also take examinations in English.

Proof of meeting these conditions is to be supplied by March 04, 2026.

Period of Accreditation: June 05, 2025 to June 04, 2030

The FIBAA Quality Seal is awarded.

Fulfilment of conditions

✓ All conditions have been fulfilled – Decision by the FIBAA Accreditation and Certification Committee on June 19, 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.



**FOUNDATION FOR INTERNATIONAL
BUSINESS ADMINISTRATION ACCREDITATION**

FIBAA – BERLINER FREIHEIT 20-24 – D-53111 BONN

Assessment Report

Higher Education Institution:

Universitas Yarsi, Jakarta, Indonesia

Bachelor/Master programmes:

1. Accounting Study Programme – Bachelor of Accounting (full-time)
 2. Management Study Programme – Bachelor of Management, (full-time)
 3. Master of Management Study Programme – Master of Management, (full-time)
-

Qualification awarded on completion:

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

General information on the study programme

Brief description of the study programmes:

The **Bachelor of Accounting programme** at the Faculty of Economics and Business, YARSI University, aims to equip students with the knowledge and skills necessary for careers in finance, auditing and governmental institutions. It is a seven-semester undergraduate programme with 216 ECTS credits. The programme is designed to provide students with a solid foundation in the essential area of accounting. The main vision of BAP is to create an Islamic-based accounting study programme that is respected and able to compete both nationally and internationally. The programme is mainly designed around two focus areas, namely accounting and Islamic religion, and offers electives.

The **Bachelor of Management Programme (BMP)**, Faculty of Economics and Business, aims to equip students with the knowledge and skills necessary for careers in business management and entrepreneurship which apply Islamic values. Students gain knowledge and competences in the areas of financial management, accounting, operations, marketing, human resources, and entrepreneurship. A strong focus is based on Islamic religion and values. The curriculum is rounded off by courses from the fields of law, economics and IT, and a small degree of specialisation is also offered.

The **Master of Management Programme** is a three-semester academic programme. The curriculum of this programme is designed to enable graduates for career positions such as lecturers, researchers, entrepreneurs and for careers in business or other institutions like healthcare or government. This programme aims to prepare students to have theoretical and practical skills in the fields of financial management, accounting, operations, marketing, human resources, and entrepreneurship. A strong focus is based on Islamic religion and values. Students may choose a field of specialisation in the third semester such as Marketing, Finance, Entrepreneurship or Islamic Finance.

Type of study programme:

Bachelor programmes / Master programme

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

Bachelor of Accounting	3,5 years	(216 ECTS/144 NC)
Bachelor of Management	3,5 years	(216 ECTS/144 NC)
Master of Management	1,5 years	(63 ECTS/42 NC)

Mode of study:

For all study programmes: full-time

Didactic approach:

For all study programmes: study programme with obligatory class attendance, blended learning

Double/Joint Degree programme:

For all study programmes: no

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

Bachelor of Accounting	100 (parallel classes of max. 50 students)
Bachelor of Management	250 (parallel classes of max. 50 students)
Master of Management	50 (no parallel classes)

Programme cycle starts in:

For all study programmes: winter semester

Initial start of the programmes:

Bachelor of Accounting	1994
Bachelor of Management	1989
Master of Management	2013

Type of accreditation:

For all study programmes: initial accreditation

Procedure

A contract for the initial accreditation of the programmes, **Bachelor of Accounting, Bachelor of Management and the Master of Management** was made between FIBAA and Universitas Yarsi on October 23, 2023. On March 15, 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
Student of Management, M.Sc.

Prof. Dr. Dietmar Brodel

FH Kärnten
Head of Business & Management Study Programme

Dr. Wladislav Gawenko

Chemnitz University of Technology
Habilitation Candidate and Research Assistant at the Chair of International Accounting and Auditing, Economics

Julia Ittensohn

Mercedes Benz Mobility
Global Transformation Expert

Dr. Yudha Aryo Sudibyo

University of General Soedirman, Purwokerto, Central Java Province
Vice Dean of Academic Affairs (Accounting, Auditing, Economic, Business)

FIBAA project manager:

Prof. Dr. Sabine Haller

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an online meeting. The online conference took place on March 4 to 6, 2025 via the video conferencing tool *Zoom*. . At the end of the online visit, the panel has given a short feedback on its first impressions to representatives of the HEI.

The assessment report based on this was delivered to the HEI for comment on April 29, 2025. The statement on the report was given up on May 6 2025. It has been taken into account in the report at hand.

¹ The panel is presented in alphabetical order.

Summary

For the Bachelor of Accounting Programme

The programme **Bachelor of Accounting Studies** offered by Universitas Yarsi 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 June 6, 2025, and finishing on June 5, 2030, under conditions. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

The panel members identified need for improvement for the **Bachelor of Accounting programme** regarding the following aspects². They recommend the accreditation on condition of meeting the following requirement:

- **Condition 1 (see Chapter 2.6):** The University ensures that the selection process is specified in detail and is fully transparent.
- **Condition 2 (see Chapter 5.1):** The University implements a student workload evaluation system which is based on the ECTS-workload of the semester.

Proof of meeting this condition/these conditions is to be submitted by **March 4, 2026**.

The panel identified additional areas where the **Bachelor of Accounting** programme could be further developed:

- **Recommendation 1 (see Chapter 3.1.7):** The University broadens its approach to religious considerations so that topics without a direct religious connection are no longer required to address religious aspects.
- **Recommendation 2 (see Chapter 3.4.1):** The University places a stronger focus on international and intercultural aspects.
- **Recommendation 3 (see Chapter 4.1.):** The University makes sure that the field of accounting is covered by at least one associate professor.

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.

For the Bachelor of Management

The programme **Bachelor of Management programme** offered by Universitas Yarsi 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 June 6, 2025, and finishing on June 5, 2030, under conditions. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

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

The panel members identified need for improvement for the **Bachelor of Management programme** regarding the following aspects³. They recommend the accreditation on condition of meeting the following requirement:

- **Condition 1 (see Chapter 2.6):** The University ensures that the selection process is specified in detail and is fully transparent.
- **Condition 2 (see Chapter 3.4.1):** The University ensures a stronger focus on international and intercultural theories and aspects.
- **Condition 3 (see Chapter 5.1):** The University implements a student workload evaluation system which includes a systematic control loop of students' workload and allocation of ECTS-credits.

Proof of meeting this condition/these conditions is to be submitted by **March 4, 2026**.

The panel identified additional an area where the **Bachelor of Management** programme could be further developed:

- **Recommendation (see Chapter 3.1.7):** The University opens up the consideration of religious aspects to the effect that topics without a direct reference to religion no longer have to take this into account.

For the Master programme

The programme **Master of Management** offered by Universitas Yarsi 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 June 6, 2025, and finishing on June 5, 2030, under conditions. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

The panel members identified need for improvement **for the Master of Management programme** regarding the following aspects⁴. They recommend the accreditation on condition of meeting the following requirements:

- **Condition 1 (see Chapter 2.1):** The University ensures that teaching is based on the prior knowledge of all students at the start of the Master's programme.
- **Condition 2 (see Chapter 2.6):** The University ensures that the selection process is specified in detail, fully transparent and follows the principles of objectivity (e.g., by appointing an admission board).
- **Condition: 3 (see Chapter 3.2):** The University ensures that the corresponding amount of workload of 90/120 ECTS for a three/four semester's programme is actually tracked and aligned with the documented workload (see also chapter 5.1).
- **Condition 4 (see Chapter 3.3.1):** The University develops and implements a balanced mix of different adequate didactic methods that are applied in all courses.

³ These aspects are asterisk criteria which means that they are essential for the study programme.

⁴ These aspects are asterisk criteria which means that they are essential for the study programme.

- **Condition 5 (see Chapter 3.4.1):** The University ensures a stronger focus on international and intercultural theories and aspects.

Proof of meeting this condition/these conditions is to be submitted by **March 4, 2026**.

The panel identified additional areas where the **Master of Management** programme could be further developed:

- **Recommendation 1 (see chapter 1.1):** The University sharpens the profile of the curriculum to distinguish it from Bachelor programmes and to meet the requirements of a defined target group.
- **Recommendation 2 (see chapter 1.3.2):** The University analyses the job market and requirements of future employers.
- **Recommendation 3 (see chapter 3.1.1):** The University focuses more strongly on international contents in the courses.
- **Recommendation 4 (see chapter 3.1.3):** The University ensures that a comprehensive theoretical background is covered in the courses.

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.

For all study programmes

The panel members identified need for improvement **for all programmes** regarding the following aspect⁵. They recommend the accreditation on condition of meeting the following requirement:

- **Condition (see Chapter 2.5):** The University ensures that all students already have the necessary English language skills in the early semesters to be able to follow the lessons, actively participate and also take examinations in English.

Proof of meeting this condition/these conditions is to be submitted by **March 4, 2026**.

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

- **Recommendation 1 (see Chapter 1.2):** The University strengthens Internationality in all aspects.
- **Recommendation 2 (see chapter 3.3.2):** The University ensures that module descriptions (contents and literature) are up-to-date.
- **Recommendation 3 (see chapter 3.3.3):** The University ensures guest lectures from various business topics in all three programmes each year.

⁵ These aspects are asterisk criteria which means that they are essential for the study programme.

- **Recommendation 4 (see chapter 3.4.2):** The University strengthens the student exchange and the permanently enrolled international student body.
- **Recommendation 5 (see chapter 3.4.3):** The University increases the contribution of international lecturers throughout the programmes.
- **Recommendation 6 (see chapter 3.4.4):** The University delivers more courses in English throughout.
- **Recommendation 7 (see chapter 4.5.1):** The University ensures that students are supported by a dedicated career centre.

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 is one criterion in which all programmes exceed the quality requirements:

- Information on activities during the academic year

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

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Information

Information on the Institution

YARSI University was established by the Indonesian Islamic Hospital Foundation (YARSI) initially as the YARSI Medical School on April 15, 1967.

YARSI University occupies a strategic 2.5-hectare campus on Letnan Jenderal Suprpto Street, Cempaka Putih, Central Jakarta. It has five tower buildings, with 14 floors each, to support all educational, teaching, research, and community service activities for six undergraduate faculties and one postgraduate programme, totaling 16 study programmes. The current number of students at YARSI University is 4,779.

YARSI University vision is to "realise a reputable, authoritative, high-quality Islamic higher education institution capable of competing nationally and internationally."

In realising this vision, YARSI University has established the following missions:

1. Developing knowledge, technology, and the arts through excellent, high-quality education, teaching, and learning according to Islamic values.
2. Developing knowledge, technology, and the arts through superior, high-quality research, studies, and publications according to Islamic values.
3. Developing knowledge, technology, and arts that can address global societal issues and challenges excellently according to Islamic values.
4. Developing human resources and governance capable of addressing societal issues and guiding change to build a just, prosperous, equitable, and civilised world, particularly in Indonesia, according to Islamic values.

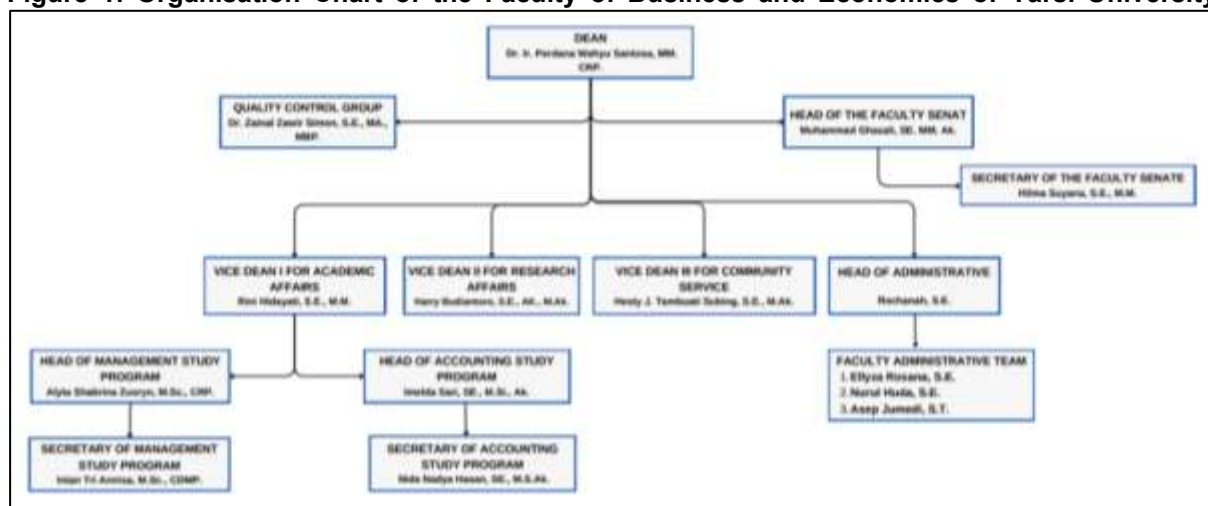
YARSI University pays close attention to the development of the global education system, necessitating cooperation with international organizations to develop education, research and community service systems. Since 2022, YARSI University has also participated in global university rankings through Times Higher Education and UI Green Metric.

According to Times Higher Education, in 2022, Universitas YARSI ranked 1001+ globally and 26th in Indonesia. In 2023, there was an improvement, as YARSI University reached a ranking of 801-1000 globally and 22nd in Indonesia. YARSI University is also ranked 1006 globally according to the UI Green Metric.

According to its self-evaluation report, YARSI University adheres to credible, transparent, accountable, responsible and just governance when managing the organisation. YARSI University has obtained ISO 21001:2018 certification for the Educational Organisation Management System (SMOP) from PT SGS Indonesia⁶.

⁶ See SER p.7

Figure 1: Organisation Chart of the Faculty of Business and Economics of Yarsi University



Statistical Data and Evaluation Results

Table 1: Bachelor of Accounting Study Programme

Study Programmes: Accounting Study Programme (BAP)						
		2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
		1. Cohort 2019/2020	2. Cohort 2020/2021	3. Cohort 2021/2022	4. Cohort 2022/2023	5. Cohort 2023/2024
# Study Places offered by HEI		100	100	100	100	100
# Applicants	Σ	523	191	157	173	183
	f	365	114	86	117	116
	m	158	77	71	56	67
Application rate		523%	191%	157%	173%	183%
# First-Year Students (accepted applicants)	Σ	101	59	43	21	42
	f	83	47	37	18	33
	m	18	12	6	3	9
Rate of female students		82.18%	79.66%	86.05%	85.71%	78.57%
# Foreign Students	Σ	0	0	0	0	0
Rate of foreign students		0	0	0	0	0
Percentage of occupied study places		101%	59%	43%	21%	42%
# Graduates	Σ	132	95	131	102	0
	f	109	75	112	79	0
	m	23	20	19	23	0
Success rate (students who finished their studies)		75.86%	89.62%	87.92%	93.58%	0.00%
Dropout rate (students who dropped their studies)		0.00%	0.00%	0.00%	0.00%	0.00%

Average duration of study		45 Month	50 Month	49 Month	53 Month	
Average grade of final degree		3.15	3.18	3.35	3.45	

Table 2: Bachelor of Management (BMP)

Study Programmes: Management Study Programme (BMP)						
		2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
		1. Cohort 2019/2020	2. Cohort 2020/2021	3. Cohort 2021/2022	4. Cohort 2022/2023	5. Cohort 2023/2024
# Study Places offered by HEI		250	250	250	250	250
# Applicants	Σ	862	1141	1031	311	289
	f	553	731	691	208	213
	m	309	410	340	103	76
Application rate		344,80%	456,40%	412,40%	124,40%	115,60%
# First-Year Students (<i>accepted applicants</i>)	Σ	273	182	155	104	109
	f	183	118	111	65	80
	m	90	64	44	39	29
Rate of female students		67,03%	64,83%	71,61%	62,50%	73,39%
Rate of foreign students		0	0	0	0	0
Percentage of occupied study places		109,20%	72,80%	62,00%	41,60%	43,60%
# Graduates	Σ	189	217	279	181	
	f	133	161	201	113	
	m	56	56	78	68	
Success rate (<i>students who finished their studies</i>)		77,14%	92,34%	87,19%	91,88%	
Dropout rate (<i>students who dropped their studies</i>)		0,00%	0,00%	0,00%	0,00%	
Average duration of study		48 Month	48 Month	48 Month	49 Month	
Average grade of final degree		3,11	3,16	3,15	3,16	

Table 3: Master of Management Study Programme (MMP)

		2019/2020	2020/2021	2021/2022	2022/2023	
		1.Cohort 2019/2020	2.Cohort 2020/2021	3.Cohort 2021/2022	4.Cohort 2022/2023	5.Cohort 2023/2024
# Study Places offered by HEI		30	30	40	50	50
# Applicants	Σ	27	30	26	38	21
	f	13	17	11	14	14

	m	14	13	15	24	7
Application rate		90.00%	100.00%	65.00%	76.00%	42.00%
# First-Year Students (accepted applicants)	Σ	26	30	26	38	21
	f	12	17	11	14	14
	m	14	13	15	24	7
Rate of female students		46,15%	56,66%	42,31%	36.84%	66,67%
Rate of foreign students		0	0	0	0	0
Percentage of occupied study places		86.67%	100.00%	65.00%	76.00%	42.00%
# Graduates	Σ	8	4	6	6	
	f	5	2	5	4	
	m	3	2	1	2	
Success rate (students who finished their studies)		22.86%	14.81%	21.43%	18.75%	
Dropout rate (students who dropped their studies)		0.00%	0.00%	0.00%	0.00%	
Average duration of study		24 Months	24 Months	24 Months	24 Months	
Average grade of final degree		3.64	3.6	3.54	3.64	

Note: In Indonesia, the drop-out rate is defined as the rate at which students are de-registered by the university. If students exmatriculate voluntarily, this does not count as a drop-out rate.

Appraisal:

All of the programmes considered are already active on the market. They have all undergone national accreditation. Any national requirements were taken into account. There is proof that the University revised the programmes at intervals of five years.

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programmes

For all programmes:

According to the self-evaluation report, the study programmes at UY aim to enable graduates to able to practice and develop science and technology and are useful for the people, nation and humanity. This objective is in accordance with standard curriculum design procedures and guidelines by the Professional Association, the Indonesian National Qualification Framework and the National Accreditation Body.

The **Bachelor of Accounting Programme** of Universitas YARSI, hereinafter referred to as "BAP UY", is a study programme that enables accounting graduates to prepare entity financial reports and can adapt to the changes and dynamics that occur. This is intended to ensure that the graduates truly have the skills needed in the digital economy era with the spirit of

entrepreneurship. The study programme has to consider the competence standards for professional accountants according to the International Education Standards (IES) for professional accountants prepared by the International Federation of Accounting (IFAC) where the Indonesian Accountants Association (IAI) is included as the member of the organisation.

The objectives of the Accounting Study Programme according to the self-evaluation report are as follows:

1. Enabling graduates to master science and/or technology in the field of accounting, to fulfill national needs and increase the nation's competitiveness according to Islamic values.
2. Producing science and technology in the field of accounting through research that pays attention to and applies humanities and Islamic values so that they can contribute to society, civilization and human welfare.
3. Realising community service based on logic and research in the field of accounting which is useful for advancing the general welfare and educating the nation according to Islamic values.
4. Developing the potential of students of the BAP as human beings who have faith and devotion to God Almighty and have noble character, are healthy, knowledgeable, capable, creative, independent, skilled, competent and cultured for the benefit of the nation.
5. Realising participatory and integrated governance among divisions to support the effectiveness and efficiency of human and physical resources.
6. Realising synergistic and strategic cooperation at both national and international levels.

The competence standards of a professional accounting graduate according to IES are aligned with the Indonesian National Qualifications Framework (KKNI) level 6, are IES 2 (Technical Competence), IES 3 (Professional Skill), and IES 4 (Ethics, Professional, and Value). The learning outcomes for IES 2 (Technical Competence) are the same as those for Special Knowledge and Skills. Meanwhile, learning outcomes for IES 3 (Professional Skills) are the same as learning outcomes for General Skills. On the other hand, the learning outcomes for IES 4 (Ethics, Professional, and Value) are the same as the learning outcomes for attitudes.

From the results of the mapping of the graduates' first work (entry) field, the study programme formulated a graduate profile of BAP UY:

Table 4: Accounting Study Programme graduate profile

No	Graduate Profile	Learning Outcomes
1	Akuntan Keuangan (<i>Financial Accountant</i>)	Mastering Financial Accounting as a whole, which includes the basic framework for presenting and preparing financial reports; accounting policies and principles; the accounting cycle; recognition, measurement, presentation, and disclosure of financial report elements; analysis of financial reports by emphasizing manual and computer-based accounting handling in individual companies, corporations, branches, government and non-profit institutions, as well as being able to carry out financial performance analysis, comprehensively understanding global accounting reporting practices both financial and non-financial aspects to solve accounting problems at the company.

2	Akuntan Manajemen (<i>Management Accountant</i>)	Being able to master the concept of calculating and controlling costs from cost objects/cost bearers for both products and services, planning and budgeting to plan and control costs, activity-based management, measuring and controlling unit/division/manager performance, as well as making managerial decisions based on cost information.
3	Konsultan Pajak (<i>Tax Consultant</i>)	Being able to carry out calculations and reporting, as well as supervise commercial and fiscal financial reports. Being able to carry out both national and international corporate tax planning
4	Auditor (<i>Auditor</i>)	Being able to prepare work papers and communicate with clients. Being able to document audited issues, make audit reports, and follow up on several outstanding audit issues and audit tasks. Being able to carry out organized assessments with financial records.
5	Wirausahawan (<i>Entrepreneur</i>)	Being an entrepreneur in a field that suits their background, work experience, and interests, and establishing and developing a start-up company. Being able to map prospective business gaps and potential, realize pioneering ideas technically, and master the managerial aspects of business development and sustainability.

To achieve the graduate profile above, the Study Programme determines Graduate Learning Outcomes which consist of attitudes, general skills, special skills, and knowledge. In formulating attitudes and general skills, the Accounting Study Programme of YARSI University refers to the National Standards of Higher Education⁷ and the special characteristics of YARSI University. In the aspect of knowledge and special skills, the Accounting Study Programme of YARSI University refers to the CPL formula that has been determined by the Indonesian Accountant-Compartment Educator Accountant Association (IAI-KAPd). The Graduate Learning Outcomes (CPL) of the Accounting Study Program are demonstrated in the following table.

Table 5: Graduate Learning Outcomes of the Accounting Study Programme

Code	Graduate Learning Outcomes
Learning Outcome of Attitudes or <i>Sikap</i> (S)	
S1	Being a Smart Muslim: intelligent, professional, clever (<i>fathonah</i>)
S2	Being a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite, and wise (<i>tabligh</i>)
S3	Being a Reliable Muslim: responsible, strong, honest, true, and trustworthy (<i>siddiq</i> and <i>amanah</i>)
Learning Outcome of General Skills or <i>Keterampilan Umum</i> (KU)	
KU1	Able to demonstrate documented measurable performance in understanding and designing solutions to problems using scientific principles based on the spirit of Islam
KU2	Able to maintain and develop a working network with advisors, colleagues, and colleagues both inside and outside the institution by upholding the morals of a Muslim
KU3	Able to use English in carrying out their profession
Learning Outcome of Special Skills or <i>Keterampilan Khusus</i> (KK)	

⁷ National Standards of Higher Education or *SN Dikti* No. 03 of 2020 which relates to KKN level 6

KK1	Able to prepare audit work papers by collecting and summarizing audit evidence and able to review audit evidence on financial statements of commercial entities following audit standards and applicable statutory provisions in audits of financial statements
KK2	Able to prepare, analyse, and interpret separate and consolidated entity financial reports, prepare analysis reports on financial and non-financial information, prepare investment and funding reports, prepare and analyse management accounting reports
KK3	Able to independently design business processes in an accounting information system that supports the provision of technology-based information to support management control and organisational decision-making using a system development life cycle (SDLC) approach
KK4	Able to prepare tax liability reports for both individual and corporate taxpayers by calculating and carrying out tax reconciliation under the applicable tax laws in Indonesia
KK5	Able to operate and utilise the software for preparing financial reports, budgets, tax administration, auditing, and research
Learning Outcome of Knowledge or <i>Pengetahuan (P)</i>	
P1	Mastering general economic theoretical concepts
P2	Mastering general accounting concepts in theory and principles
P3	Mastering in-depth theoretical concepts regarding audit planning, procedures, and reports.
P4	Mastering the concepts of financial and organizational management as well as mastering the principles of decision-making.
P5	Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, as well as business and professional ethics
P6	Understanding Islamic concepts and being able to integrate science and Islamic values

In developing the Outcome-Based Education curriculum, the **Bachelor of Management Study Programme (BMP)** uses input from the industry and business community, work community, alumni, graduate employers, and Indonesian management forums to formulate graduate profiles. The profiles of BMP graduates are managers, entrepreneurs, and management analysts.

Table 6: Profiles of BMP Graduates Based on the Indonesian Management Forum

No	Graduate Profiles	Learning Outcomes
1	Managers in Business and Non-Profit Organisations (Finance, Marketing, HR and Operations)	Being able to apply concepts and theories of management principles, having professional and ethical leadership skills, and having sensitivity to science, technology, and the environment. Being able to apply management and business principles and concepts in managing, leading, and developing both profit and non-profit-oriented organizations to achieve economic and social goals. Being able to identify internal and external environmental dynamics in making strategic decisions.
2	Entrepreneurs	Being able to be an entrepreneur in a field that suits their background, work experience, and interests, and establishing as well as developing a start-up company. Being able to map prospective business gaps and potential, realising pioneering ideas technically, and mastering the managerial aspects of business development and sustainability.

3	Management Analysts	Being able to analyse, evaluate and develop organisations using management and business principles, and concepts. Being able to conduct research in the business sector to solve problems faced by the organisation.
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To achieve those graduate profiles, the objectives of the BMP according to the self-evaluation report are as follows⁸:

- Producing management study programme graduates who are competent, competitive, and have Islamic values and can contribute at the national and international levels.
- Developing the potential of management study programme students to become human beings who have faith and devotion to God Almighty and have noble character, are knowledgeable, capable, creative, independent, skilled, and competent.
- Producing knowledge and policy through research that pays attention to and applies humanities and Islamic values in the management study programme environment.
- Increasing the participation of management study programme academic community in developing and solving village/regional problems based on community service.
- Realising participatory governance to support the effectiveness and efficiency of human and physical resources.
- Realising synergistic and strategic cooperation at both national and international levels.
- Increasing the Role and Activities of Alumni in the Management Study Programme.

After forming the graduate profiles, the programme management creates Graduate Learning Outcomes which consist of attitudes, general skills, special skills, and knowledge. In formulating attitudes and general skills, the Management Study Programme of Universitas YARSI refers to the National standards of Higher Education⁹ and the special characteristics of YARSI University. In terms of specific knowledge and skills, the Management Study Programme of Universitas YARSI refers to the Indonesian Management Forum (FMI). The Learning Outcomes of the Management Study Program are presented in the following table.

Table 7: Graduate Learning Outcomes of BMP

Code	Graduate Learning Outcomes
S	Attitudes
S1	Being a Smart Muslim: intelligent, professional, clever (<i>fathonah</i>)
S2	Being a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite and wise (<i>tabligh</i>)
S3	Being a Reliable Muslim: responsible, strong, honest, true, and trustworthy (<i>siddiq</i> and <i>amanah</i>)
KU	General Skills
KU1	Able to demonstrate documented measurable performance in understanding and designing solutions to problems using scientific principles based on the spirit of Islam

⁸ SER, p.15

⁹ National standards of Higher Education (SN Dikti) No. 03 of 2020 relating to Indonesian National Qualifications Framework (KKNI) level 6

KU2	Able to maintain and develop a working network with advisors, colleagues, and colleagues both inside and outside the institution by upholding the morals of a Muslim
KU3	Able to use English in carrying out their profession
P	Knowledge
P1	Mastering the theoretical concepts and applications of management and business functions in various types of organisations
P2	Mastering the concepts and techniques of preparing strategic plans and describing them in operational plans
P3	Mastering research methods and management analytical instruments to solve problems
P4	Mastering the concept of organisational dynamics from the perspective of organisational theory and behavior
P5	Mastering basic knowledge of character development which includes business ethics, human values, entrepreneurial spirit and communication in managing an organization
KK	Special Skills
KK1	Able to implement management functions to improve organisational performance
KK2	Able to create new ideas or a critical perspective in seeing concepts and problems in management
KK3	Able to make decisions in human resource, marketing, financial, and operations management through inter and multidisciplinary approaches
KK4	Able to implement effective communication skills in conveying empirical and theoretical arguments in the field of management
KK5	Able to carry out the process of change in the organisation
KK6	Able to use big data, information, and digital technology to carry out analysis, make predictions, and make management decisions in various organisational forms
KK7	Able to build self-capacity as a leader to lead the organization
KK8	Able to develop management strategies and describe them in operational plans

The **Master of Management Programme (MMP)** aims to equip graduates with the skills and competencies to fill management positions in business administration, both in the government and private sectors. These positions include management positions or policymakers in large organizations or management positions in both small and medium companies which aim that students can critically analyse and evaluate various developments within an organisation so that they can design, create, and develop policies, vision, missions and goals and provide solutions within the organization. They are expected to be able to analyse the strategic processes and vision of the organisation or company to apply and implement innovation in optimising and restructuring these processes using an integral approach. From an international perspective, students must learn to analyse the environment and adapt their behavior and roles to the macro and microenvironments in which they find themselves.

The competence standards possessed by the MMP graduates are based on a curriculum that is in line with the Indonesian National Qualifications Framework (KKNI). It is equivalent to level 8 (master), namely being able to develop knowledge in their scientific field or professional practice by providing recognition in twelve courses which facilitates the implementation of the MM study programme well.

According to the self-evaluation report, the MMP of YARSI University has the following objectives¹⁰:

- Producing graduates in the field of Management who have an Islamic character and have expertise in the field of Management.
- Producing competitive research based on theory and application in the field of management.
- Producing real work of community service that can advance the general welfare and educate the nation according to Islamic values.
- Realising human resource management that is participatory and has high integrity in creating moral, professional, entrepreneurial, high quality and competitive graduates.
- Realising synergistic cooperation at national and international levels.

The profiles of graduates of the Master of Management Study Program of YARSI University are as follows:

Table 8: The graduate profiles of the Master of Management Study Programme

No	Graduate Profiles	Learning Outcomes
1	Managers/Leaders in Business and Social Organisations	Able to lead a business and social organisation Able to solve organisational work problems Able to develop organisational work problem-solving models
2	Entrepreneurs	Able to build and develop an independent business Able to innovate in developing independent businesses
3	Researchers/Lecturers	Able to manage research in the field of management Able to apply the latest research methods and research publications
4	Management Consultants	Able to design a business feasibility study Able to make business plans

In determining Graduate Learning Outcomes which consist of attitudes, general skills, special skills, and knowledge, the Master of Management Study Programme refers to the National Standards of Higher Education¹¹ and the special characteristics of Universitas YARSI. In the aspect of special skills and Knowledge, the Master of Management Study Program of YARSI University refers to the CPL formula that has been determined by the Management Forum.

Table 9: The Learning Outcomes of Master of Management Study Programme

Code	Graduate Learning Outcomes (CPL)
Attitudes (S)	

¹⁰ SER, p. 17

¹¹ National Standards of Higher Education (SN Dikti) No. 03 of 2020 which relates to KKN level 8

S1	Being a Smart Muslim: intelligent, professional, clever (<i>fathonah</i>)
S2	Being a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite, and wise (<i>tabligh</i>)
S3	Being a Reliable Muslim: responsible, strong, honest, true, and trustworthy (<i>siddiq</i> and <i>amanah</i>)
General Skills (KU)	
KU1	Able to demonstrate documented measurable performance in understanding and designing solutions to problems using scientific principles based on the spirit of Islam
KU2	Able to maintain and develop a work network with advisors, colleagues, and colleagues both inside and outside the institution by upholding the morals of a Muslim
KU3	Able to use English in carrying out their profession
KU4	Able to apply basic skills as a Muslim
Special Skills (KK)	
KK1	Able to formulate management functions (planning, organizing, staffing, directing, and controlling and evaluating) at the operational level in various types of organisations
KK2	Able to carry out business functions (marketing, operations, human resources, finance, and strategy) at the operational level in various types of organisations
KK3	Able to identify managerial problems and organizational functions at the operational level, as well as take appropriate solution actions based on the alternatives developed, by applying entrepreneurial principles rooted in local wisdom
KK4	Able to contribute to the preparation of the organisation's strategic plan and translate the strategic plan into the organisation's operational plan at the functional level
KK5	Able to make appropriate managerial decisions based on data and information analysis on organisational functions
Knowledge (P)	
P1	Mastering theoretical concepts in depth, especially methods and analysis instruments for management functions which include (i.e., planning, implementation, direction, monitoring, evaluation, and control) and organizational functions which consist of (i.e., marketing, HR, operations, and finance) in various types of management organizations
P2	Mastering the concepts and techniques of preparing strategic plans and describing them in operational plans
P3	Mastering the principles of leadership and entrepreneurship in various types of organizations
P4	Mastering at least one research method (case study, historical, survey, simulation, and experiment in qualitative and quantitative scope exploratively, descriptively, and verified)
P5	Mastering factual knowledge and application methods of business ethics and human values in managing organizations

Appraisal:

The qualification objectives of the **Bachelor programmes** are explained and convincingly presented in relation to the target group, targeted professional field, and societal context of the discipline. They embrace academic proficiency, comprehensive employability, as well as the development of the individual student's personality. The subject-specific and extra-curricular qualification objectives and skills to be acquired correspond with the aspired level at graduation. They take into account the requirements of the national qualification framework. Concerning the **Master of Management Programme**, the panel formed the impression that the qualification objectives were explained and comprehensively presented. The courses largely cover the general content of business studies. However, it is not clear to what extent the content and level of teaching differs from that of the undergraduate courses and to what extent they enable graduates to take up management functions. The panel therefore **recommends the University** to sharpen the profile of the curriculum to distinguish it from Bachelor programmes and to meet the requirements of a defined target group.

The programme takes into account the requirements of the national qualification framework.

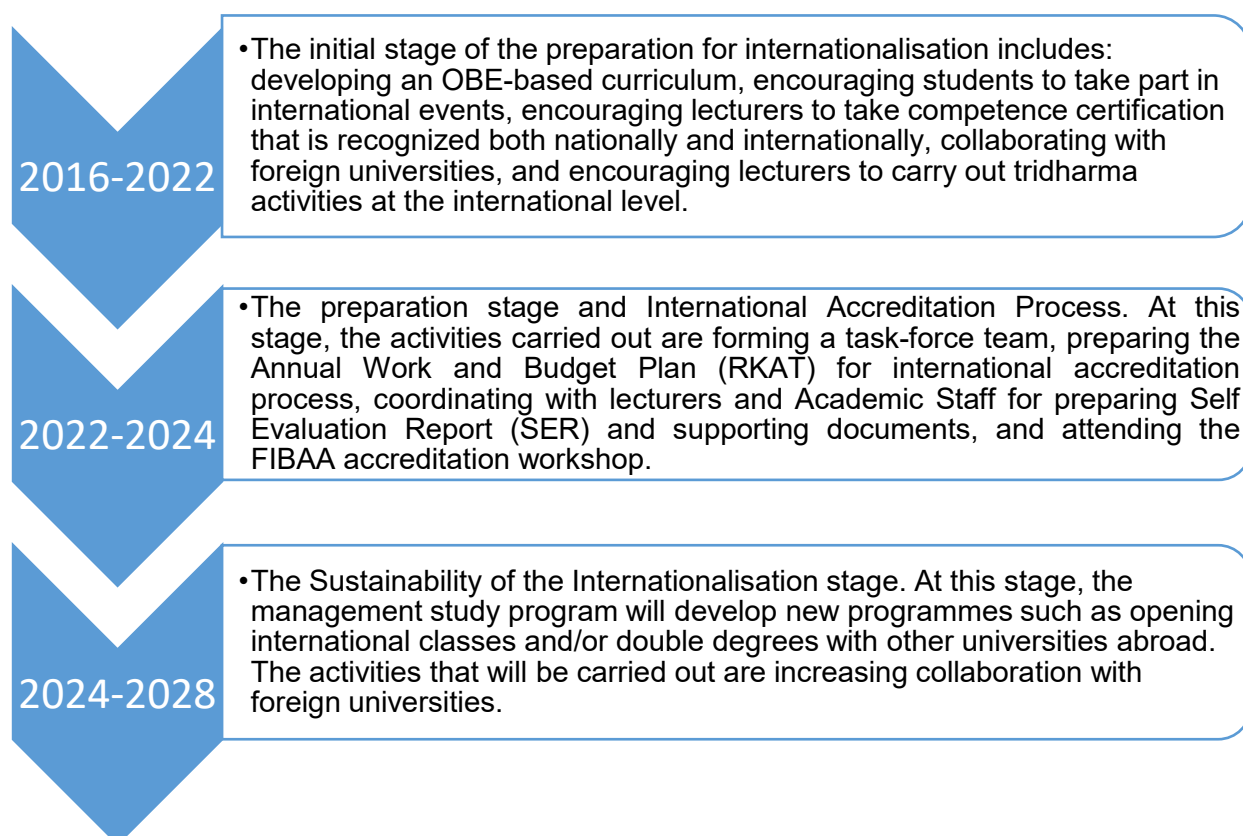
		Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.1*	Objectives of the study programme (Asterisk Criterion)				X

1.2 International orientation of the study programme design

For the Bachelor programmes:

BMP and BAP are under the auspices of the Faculty of Economics and Business of Universitas YARSI. Based on Universitas YARSI's Strategic Plan, the initial stage of internationalisation is from 2021 to 2025. The roadmap for BAP and BMP internationalisation is as follows.

Figure 2: The Internalisation Roadmap of BAP and BMP



According to the self-evaluation report¹², The **Bachelor of Accounting**'s vision is "To create an Islamic-based Accounting study programme that is respected, authoritative, of high quality and able to compete in national and international forums". BAP strives to realise internationalisation in various ways. To enable graduates to speak foreign languages, especially English, students are required to take an English course each semester. Besides, there is a course related to international aspects, namely International Taxation. This course is one of the elective courses that can be taken in semester six.

¹² SER, p. 19

The faculty also encourages its BAP-students to take part in international programmes. Currently, one student has taken part in the International Credit Transfer (ICT) programme, one of the Ministry of Education and Culture's flagship MBKM programmes, supporting students to study abroad. In addition, there were also students of the accounting study programme who took the initiative to take part in a summer course at the Edu Global Singapore institution.

Furthermore, BAP also encourages and supports lecturers to study abroad or take part in international events. This aims to expand the knowledge and experience of the lecturers which can be transferred to the study programme environment and teaching process (see chapter 3.4.3).

The **Bachelor of Management** curriculum intends to enable students to compete nationally and internationally. The curriculum development process has been tailor-made. Students must provide proof of their comprehensive knowledge of English, which can be obtained at the Yarsi language school. Although there is still a focus in the curriculum to uphold local knowledge, the University realised the priority of global relevance.

The increasing English language skills also have an impact on student participation in international-level activities. The students of the Management Study Programme have also participated in International Credit Transfer activities at Universiti Sabah Malaysia for one semester. One student took part in academic mobility activities at Maastricht University, the Netherlands. Moreover, Management Study Programme students received the third-place award for best Young Innovator of technology at the 2018 Future Leader Congress in Bangkok.

The University also encourages and supports lecturers to study abroad or take part in international events (see chapter 3.4.3). Several lecturers hold international degrees or additional qualifications. Publications and presentations of research results at international conferences are encouraged and widely used.

The internationalisation of **Master of Management Study Programme** (MMP) refers to the Strategic Plan of YARSI University. The following are the stages:

1. The internal strengthening stage (2012-2013) was the idea of establishing the MM study programme Postgraduate School at YARSI University.

Strengthening Stage (Period 2013 – 2015). In this Strengthening Stage, the MM Study Programme of UY carried out several strategies such as improving various fields including orderly administration, improving procedures, academic staff and students, and readiness for everything related to the performance of the Tri Dharma of Higher Education.

2. The expansion stage (Period 2016 – 2020): In this stage, the achievement strategies carried out are: (1) Developing publications in international journals; (2) Increasing the number of domestic and international collaborations, (3) Increasing the performance of the Tri Dharma of lecturers, and (4) involving students in scientific and research activities and lecturers' community service.
3. Internationalisation stage (2021-2025): This internationalisation stage has an achievement strategy in the form of (1) Increasing the number of reputable research studies on a national and international scale; (2) Increasing the number of publications in international journals

that are reputable and have a high impact factor, (3) Increasing guest lectures both from domestic and abroad, (4) Increasing participation in international seminars, especially as presenters, (5) Organising international seminars with the involvement of students at the YARSI campus.

At the internationalisation stage, MMP provides teaching materials with English textbooks. Some lectures use English as well as in the discussion activities in class. Moreover, activities based on international cooperation, lecturers' involvement in international forums, as well as international activities held on campus such as webinars conducted from foreign countries such as Malaysia, inviting industry practitioners who live abroad to provide knowledge and experience, and publishing Scopus indexed journals is also increasingly encouraged. Likewise, the curriculum is adapted to current developments so that graduates can compete with graduates of other universities.

The MMP of Universitas YARSI also encourages its lecturers to pursue further education at universities abroad to improve the quality of education and expand the lecturers' international network. Lecturers and students are encouraged to publish their research in international journals and this publication also includes joint publications with scholars from universities in other countries. The MMP also provides support for lecturers to participate in international conferences and several lecturers are involved as speakers at international forums.

Appraisal:

The programme design appropriately takes into account the required international aspects, with respect, too, to its graduates' employability. With regard to the three programmes, the University has a moderate number of international collaborations for the purpose of student and lecturer exchanges and joint research. The number of exchanges is still low, but there is evidence that it has been increased over the last years. The panel therefore recommends strongly to continue fostering in internationality by strengthening internationality in all aspects.

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

1.3. Positioning of the study programmes

Positioning of the study programme on the educational market

The **Accounting Study Programme** of YARSI University intends to be one of the educational institutions that enables graduates to become accountants who can adapt to changes that occur, especially industry needs and business opportunities. According to the self-evaluation report, several aspects differentiate the BAP from other similar study programmes, namely four values: integration of Islamic values, integration of entrepreneurial values, diversity of final work, and the obligation to certify competencies¹³. These values are the characteristics of the

¹³ SER, p.21

accounting study programme which serve as a benchmark for the graduate profiles and differentiate the programme from other accounting study programmes.

Table 10: The Positioning of the Accounting Study Programme of YARSI University

List of Accounting Study Programmes at Other Accredited B Universities at the Area 3	Curriculum	Facilities	Lecturers' Competence
Universitas Islam Assyafiiyah, Universitas Bung Karno, Universitas Azzahra, Universitas 17 Agustus 1945 Jakarta, Al Azhar University	a. Interdisciplinary courses b. Integration (Islamic spirit, and Islamic values) c. Focus on the graduate profiles of the study program: - Financial Accountant: core accounting competence courses are given until semester 5, students are also allowed to take a basic accounting competence test - Management Accountant: the core courses given for this graduate profile are cost accounting and management accounting as well as courses in management - Junior Auditor: an internship opportunity at a public accounting firm that is given for one semester to students provides students with experience before entering the work community - Tax Consultant: complete courses related to tax plus brevet A/B tax training provided to students and give in-depth tax knowledge to students - Entrepreneurship: a. students take part in entrepreneurship competitions and take part in independent entrepreneurship activities organized by the Indonesian Ministry of Education and Culture; b. The study programme carries out entrepreneurial activities for six months: workshops, competitions, coaching, and final reports. a. There are options for final assignment including an undergraduate thesis or	a. Investment gallery Correlates with capital markets and investment courses. The investment gallery has adequate computer facilities and supports systems in the financial sector (in collaboration with the Jakarta Stock Exchange). b. Computer Lab. It is used for practical courses that require quantitative completion such as basic accounting lab courses, accounting and business computer and data analysis. c. Mini Bank Lab is especially for mini banking practice. d. Digital Business Lab is for Practice Digital Business course.	- 50% of lecturers are certified accountants - Lecturers have national and international certification including CA (Chartered Accountant), CPA (Certified Public Accountant), CSP (Certified Risk Professionals), Qualified Wealth Planner (QWP), CTTTr (Certified Tax Trainer) MSME Companion and others.

	publication, business project, and internship. b. Related courses: business mathematics, business statistics, business data analysis, research methodology, final project (thesis/publication). Students must have a minimum of 3 certificates of competences before processing a Graduation Certificate (SKL)		
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The **Management Study Programme** was established in 1989. The difference between the management study programme of YARSI University and other programmes is the integration of management and business science with Islamic values. This characteristic is reflected in the compulsory courses and discussion of Islamic studies in the final project (undergraduate thesis). In addition, the Management Study Programme is developing competence-based courses where the final result of the lecture is that students may choose between creating a project or taking competence certification. These courses include Digital Marketing, HR Development, Risk Management, and Investment Management. In improving the competence of lecturers and students, the Management Study Program gets assistance from the Indonesian Ministry of Education and Culture for the Independent Campus Competition Programme.

Table 11: The Positioning of the Management Study Programme

List of Management Study Programmes at Other Accredited B Universities at the Area 3 LLDIKTI	Curriculum	Facilities	Lecturers' Competence
Universitas YAI PERSADA, Universitas Bung Karno, Universitas Budi Luhur, Universitas Paramadina, Universitas Al Azhar	a. Interdisciplinary courses with other competencies such as accounting, economics, and law. b. Integration (the Spirit of Islam which is guided by Islamic values). c. Focus on the profile of study program graduates: - Manager: building collaboration with partner companies and institutions for 4-5 month internship activities. The internship program is expected to advance graduates' career paths. - Entrepreneurship: 1) students take part in entrepreneurship	a. Investment gallery It correlates with portfolio and investment management courses. The investment gallery has adequate computer facilities and support systems in the financial sector (in collaboration with the Jakarta Stock Exchange). b. Computer lab.	- 60% of lecturers are BNSP certified for mentoring MSMEs - National and international certifications and include CRP (Certified Risk Professionals), Certified New Product Development Manager (CNPDM), Qualified Risk Management

	competitions and take part in independent entrepreneurship activities organised by the Indonesian Ministry of Education and Culture; 2) The study programme carries out an entrepreneurship programme for 6 months: workshops, competitions, coaching, and final report. - Management analyst: 1) Students have options for the final assignment including an undergraduate thesis or publication. 2) Related courses: business mathematics, business statistics, business data analysis, research methodology, final project (undergraduate thesis/publication). Students must have a minimum of three certificates of competence before processing a Graduation Certificate (SKL)	It is used for practical courses that require quantitative completion, such as the Introduction to Accounting lab course and Business Data Analysis. c. Mini Bank Lab It is special for mini banking practice. d. Digital Business Lab: It is used for practicing digital business and digital marketing courses.	Officer (QRMO), Certified Digital Marketing Professional (CDMP), Qualified Wealth Planner (QWP), MSME Companion and others. - Formation of assisted MSMEs (in the university environment and outside the university).
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The uniqueness of YARSI University **MM study programme** compared to other programmes lies within the education process. Besides being provided with academic knowledge, Islamic values are also given by providing the spirit of Islam courses which must be taken for two semesters. Moreover, compared to other academic programs, the MM Study Programme has a wider market because it can attract students with different academic or cross-disciplinary backgrounds, both from the social, technical, medical, pharmacist, agricultural, and other graduates. This is because MM graduates are needed for all lines of business, industry, and organizational sectors.

Table 12: The Positioning of the Management Study Programme

List of Master of Management Study Programs at Other Accredited B Universities at the Area 3 LLDIKTI	Curriculum	Facilities	Lecturers' Competence
Universitas Muhammadiyah Jakarta, Universitas Islam Jakarta, Islam Assyafiiyah; Universitas Paramadina	a. Interdisciplinary courses. b. Integration (the spirit of Islam, Islamic values).	a. There is a Learning Management System, namely LAYAR YARSI, used for asynchronous learning. b. The MM Study Programme manages a journal, namely JEBA (Journal of Economics and Business ASEANomics)	Lecturers have 28% MSME companion certification. Some lecturers already have certification following the teaching competencies of Certified Securities Analysis

		(JEBA) which is nationally accredited and can be used to improve Master of Management Research. c. Investment gallery It correlates with business analysis courses using financial reports and financial management courses.	(CSA) and Certified Risk Professional (CRP). 30% of lecturers become practitioners in various companies.
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Positioning Study Programme in the Job Market

To equip prospective graduates with the skills and experience, the **Accounting Study Programme** requires students to undertake an internship programme at a company for a minimum of two months. After completing the internship, students are required to make an internship report and present it at the internship examination. This internship programme can certainly allow students to get a job after graduating or at least they will have work experience while doing an internship. The Accounting Study Programme also requires students to take certifications, including accounting computer certification, basic accounting competency certification, and tax brevet. The certification related to accounting and taxation can become a Diploma Companion Certificate (SKPI) as recognition after students graduate that they have skills and are recognised by external parties.

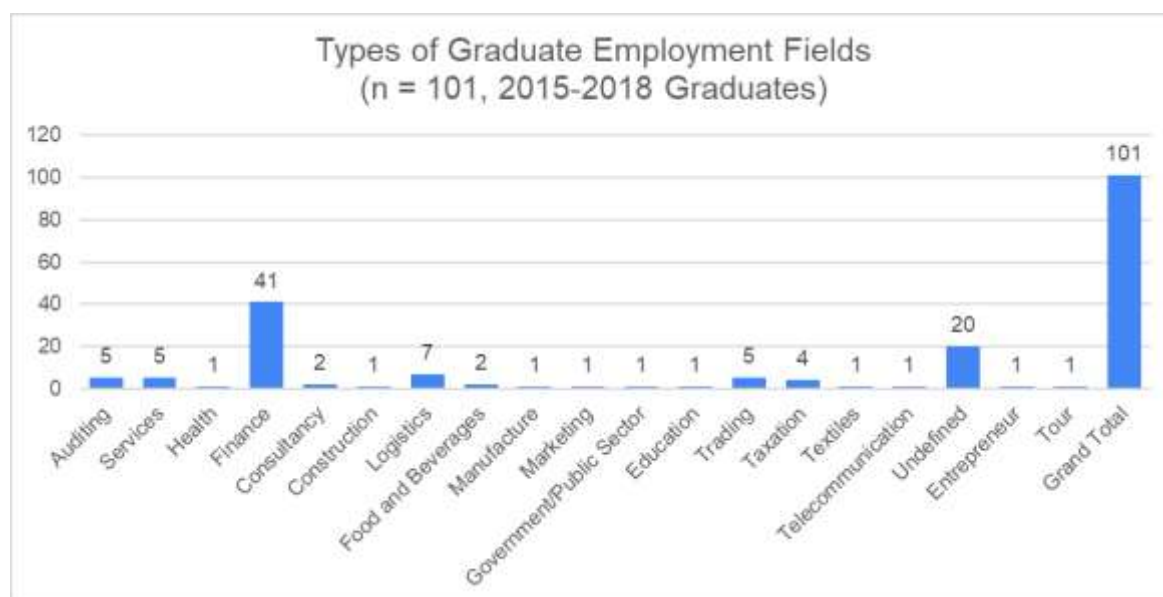


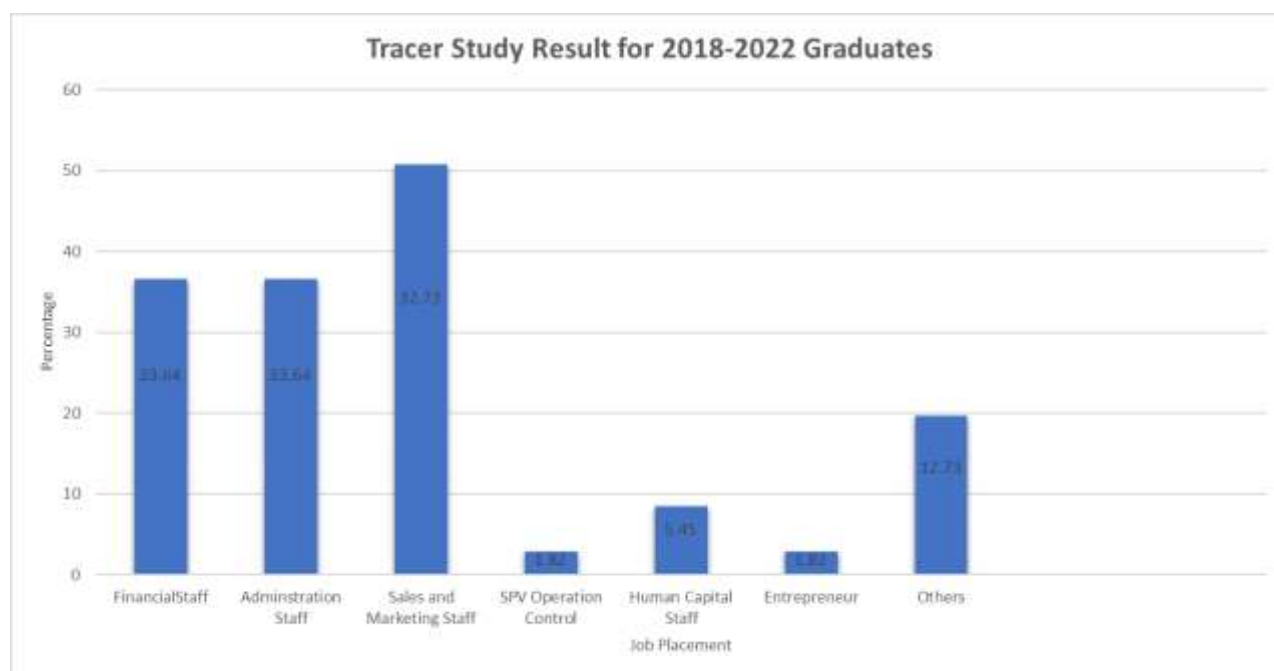
Figure 3: The Results of Tracer Study of the Accounting Programme of 2018-2022

Based on the results of the tracer study in May 2022, most graduates who find employment in the work community match the target of graduate profiles of the study programme, namely working in finance for 41% (such as finance, payments, and administration) while the others are in audit, taxation and logistics. Because most respondents are still fresh graduates, on average, graduates work as junior staff in their respective fields. The average waiting period for graduates is 4.5 months.

Based on tracking results, the **Management Study Programme** graduates with the profile of managers, entrepreneurs, and business consultants have worked following their field of study. As many as 89.09% got jobs that had a high level of suitability to their field of study. Most graduates work in marketing and sales, finance, operations and entrepreneurship. This position is strategic in the work community with qualified graduate competencies, and specialists in their field so that many parties need graduates of this programme. Some graduates work in administration, marketing, human resource development, business consultants, bankers, company management, financial analysts, instructors, accountants, and entrepreneurs. The average waiting period for Management Study Programme graduates is 3.4 months.

Meanwhile, in competency level six, the qualifications adapt to the education market for the Management Study Programme. Programs carried out to equip students include student soft skills training and competence certification. Competency certifications given to students are Zahir certification, accounting applications, and digital marketing. These competencies are related to graduate work in finance and marketing. In addition, project-based training and examinations in investment management courses are held. Students who pass will receive a certificate from the partner institution.

Figure 4: Graduate Employment Fields of the Management Study Programme (2018-2022)



Teaching and learning activities in the **Master of Management Study Programme** are intended to allow graduates to work as functional or general managers in finance, human resources, marketing, and operations in various sectors. The sectors most in demand for graduates are education, banking and insurance, telecommunications, manufacturing, and business. Based on the standardisation of the Indonesian MM Forum of the private universities, and following our vision and mission, the programme designed a curriculum to enable students to graduate on time. Most Master of Management students already work for certain companies/institutions.



Figure 5: Graduate Employment Fields of the Master of Management Study Programme

Based on tracer study results MM Study Programme graduates, several professions of the graduates include administrative employees, marketing employees, business consultant employees, banking staff, company management, financial analysts, instructors, accountants, and entrepreneurs. These are strategic positions in the work community with qualified graduate competencies and specialists in their field so many parties need graduates of this programme. Several alumni of the MM Study Programme have also become small to medium business owners in various fields such as services, food and hospitality.

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

The **Accounting Study Programme** as well as the **Management Study Programme** integrate all activities with the strategic concept of the University. YARSI University strategic plan for 2021-2025 is entering the initial stage of internationalisation. The internationalisation activities that have been carried out by the Accounting Study Programme include mobilising overseas higher education (ICT, IISMA and Summer Course), attending international scientific meetings, certificating lecturer competence that is recognized both nationally and internationally, and publishing in reputable international journals. Moreover, to realise the initial internationalisation stage, YARSI University has also collaborated with foreign universities for various activities. To improve the competence of the academic staff, YARSI University has held special training.

The **Master of Management Study Programme** has carried out internationalisation activities. These activities are in line with the Vision and Strategic Plan of YARSI University. YARSI University strategic plan for 2021-2025 is entering the initial stage of the internationalisation program. The internationalisation activities that have been carried out by the Master of Management Study Programme include lecturers' scientific publications in internationally reputed journals, inviting lecturers from foreign universities to the general lectures, and inviting practitioners.

The basic strategies that will be used to achieve the vision, missions, and objectives are:

- Strengthening the institution through the opening of the MM Study Programme which is responsive to the dynamics of legal changes and the needs of the user community.

- Developing reliable and professional teaching staff in the field of Management
- Building productive collaboration with higher education institutions, the government, and private sectors both domestically and abroad regarding the Tri Dharma of higher education.
- Building tripartite collaboration with industry/corporations and bureaucracy related to MM's vision and missions.

The achievements are carried out gradually according to the current conditions of MM SPS of Universitas YARSI.

This internationalisation stage has an achievement strategy in the form of a) increasing the number of reputable research studies on a national and international scale, and b) increasing the number of publications in reputable international journals that have a high impact factor. Therefore, the programme synergises with existing resources and links, and optimises research and scientific publications of the lecturers, while embodying MM of YARSI in international forums.

The programme integrates Catur Darma, which is the spirit of Islam. It is implemented consistently into the curriculum,

Appraisal:

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

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

The arguments in support of graduate employability on the basis of the stated qualification objectives are convincingly presented. The future fields of employment for graduates are plausibly set forth. This applies above all to the Bachelor programmes. With regard to the Master of Management programme, however, the panel came to the conclusion that the profile of the degree programme could be sharpened (see Chapter 1.1). To this end, an analysis of the potential labour market and the respective employers would be useful. The panel therefore **recommends** the **Master of Management** programme to analyse the job market and requirements of future employers.

Beyond that, all programmes feature consistently a special focus on Islamic Religion and values which contributes to their strategy and their field of expertise in Indonesia.

		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

For the Bachelor programmes:

The process of admitting new students is managed by the University, namely under the Vice Rector IV. He formed a student admissions committee which includes the IT team, marketing team, psychological testing team, data processing team and health testing team. In carrying out the student selection process, the admission committee refers to the Procedure for Accepting New Undergraduate Students at YARSI University. In general, the implementation of new student admissions includes the schedule for accepting new students, the requirements that prospective students must meet (both requirements for Indonesian citizens and foreigners), registration and the selection process.

The admission requirements for all bachelor programmes are uniformly established and coordinated at both the University and national levels. Detailed information can be found on the websites. Prospective students have various application options available when applying. The requirements for prospective students at Universitas YARSI for the undergraduate programme ensure that prospective students meet the criteria of academic ability, are physically and mentally healthy, and are free from the use of drugs and additives.

To meet national requirements, the University sets the requirements for prospective students in the Law, Management, Accounting, PDSI, and Psychology study programmes for Indonesian citizens as follows:

- a. The requirements for Indonesian citizens who will enroll in the Law, Management, Accounting, PDSI, and Psychology study programmes are:
 - 1) Senior High School/Islamic Senior High School/ C Package graduates majoring in Social Science, and Vocational High School/Islamic Vocational High School.
 - 2) Physical and mental health.
 - 3) Free from the use of drugs
- b. The requirements for foreign prospective students who will enroll in the Law, Management, Accounting, PDSI, and Psychology study programmes are:
 - 1) Having a high school diploma.
 - 2) Physical and spiritual health.
 - 3) Free from the use of drugs.

The requirements for prospective **MMP students** follow the University regulations. The requirements for Indonesian citizens to join the admission process for MMP are bachelor's programme graduates from any major with a minimum GPA of 2.75. Meanwhile, the requirements for foreign citizens to join the admission process of the MMP Programme are as follows:

- a) Bachelor's graduate from any major.
- b) Bachelor's certificate from abroad must be equalized by the Director General of Higher Education, Research and Technology.

2.2. Counselling for Prospective Students

For the Bachelor programmes:

Counseling activities for prospective students are done by the marketing agents and team managed by the Integrated Service Center of Universitas YARSI. In determining the interests and talents of prospective applicants, the CAKAR PSYCHOLOGY application is used. Besides the University's marketing team, the Management and Accounting Study Programmes provide social media to make it easier for prospective applicants to find out the profiles of each study programme. In addition, prospective applicants can contact the study programme for consultation via mail, phone or WhatsApp.

For prospective applicants of the **Master of Management**, counseling is provided through direct questions and answers carried out by the marketing team and forwarded to the Head of Study Programme. Regarding technical registration, it will be handled by the marketing team, and if it is related to science and learning or study programme content, it will be handled by the Head of Study Programme. Dialogue is carried out anytime via email and WhatsApp.

2.3. Selection Procedure

For the Bachelor programmes:

The selection process based on the Marketing Department, Integrated Service Center, and YARSI University can be seen in the following figure:

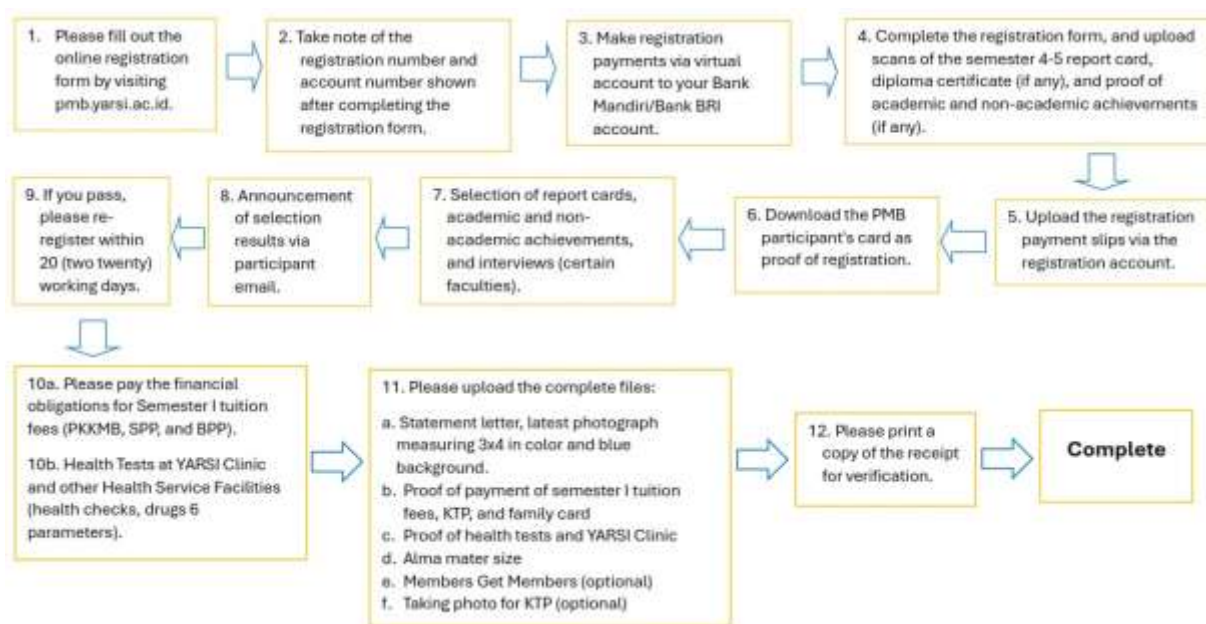


Figure 6: New Students Selection Process

The selection process for new students is carried out centrally at the University through Rector's Degrees¹⁴ which is reviewed periodically.

If prospective applicants are accepted into the Bachelor of Management or Bachelor of Accounting, the next step is to re-register and pay the first semester tuition fees. Furthermore, for administrative purposes, new students must undergo a health and drug examination. After

¹⁴ Rector's Degrees 008/SE/REK/KU.10/12/2022

that, new students are required to upload the complete documents. Then, the department will provide a printed receipt. The data in the system will be validated and then will be validated and evaluated at the Study Programme level. After that, the decision process is carried out to decide whether the applicant is accepted at the faculty level. The minimum score of the prospective applicants' report cards to be accepted into the Bachelor of Management and Bachelor of Accounting is 70. The respective division will issue the selection results via the applicant's account on the website and the email the applicant used when registering.

The difference in the selection process for new students at the master's level lies in the requirements and documents that must be completed. The selection process in the **Master of Management** is carried out by the Head of the Study Programme. Furthermore, the selection results will be validated by the Postgraduate Director. The announcement of whether the applicants have been accepted into the Master of Management study programme of UY will be forwarded via each registrant's account or email. The selection is carried out online and communicated to both users and heads of study programs.

2.4. Professional Experience

Professional experience is not required for the Bachelor programmes.

The **Master of Management** does not require applicants to have work experience, but those who have work experience are prioritized in the selection process.

2.5. Ensuring Foreign Language Proficiency

For the Bachelor programmes:

Prospective students of the Bachelor of **Accounting and** Bachelor of **Management** are not required to have foreign language proficiency. However, prospective students who already have an English language certificate in their previous education will be considered for acceptance. However, English language proficiency is a mandatory requirement for students to register for an undergraduate thesis exam,

The English language proficiency score requirement in the selection process for the **Master of Management** is optional. However, applicants who already have English language proficiency certificates such as TOEIC > 450, TOEFL ITP > 450, and IELTS > 4 will be considered. English is used as a reference and instructions are also given in Indonesian and English. Likewise, English is used in webinars or simulations of international activities.

2.6. Transparency and Documentation of Admission Procedure and Decision

For the Bachelor programmes:

The process for accepting new students for the Bachelor of Accounting and Bachelor of Management Study Programme is open and can be accessed on the website. Prospective applicants who have passed the selection based on their report card grades and supporting documents will receive notification via email or WhatsApp chat.

For the **Master of Management**, the qualifications of prospective students accepted are: First, graduates of the Bachelor of Economics Programme from state or private universities or foreign universities with a diploma that has been legalised/equalised by the Directorate General of Higher Education, Ministry of Education and Culture; Second, have a minimum GPA obtained in an Undergraduate Programme of 2.5; Third, fill in and fulfill the requirements on the registration form; Fourth, passed the Academic Potential Test and health tests held by

PLT of Universitas YARSI. During the pandemic, selection is only based on GPA and health test results. Online selection is done via a special website systematically monitored by authorized and competent officials and the study program structural employees.

Appraisal:

The admission requirements for the Bachelor programmes are defined and comprehensible. The national requirements are presented and taken into account.

The admission requirement for the Master of Management programme is a completed Bachelor's degree without further subject restrictions. However, this means that students with very different prior knowledge or even without prior subject knowledge are admitted to the programme. This is contrary to the intention of a Master's programme at a high academic level. It is not clear how the heterogeneous level of knowledge of the students is taken into account in the degree programme. There is no indication of bridging or matriculation courses for students from other disciplines. It is therefore not possible to ensure that advanced courses can be taught that build on prior knowledge. For the **Master of Management**, the panel issues the following condition: **The University ensures that teaching is based on the prior knowledge of all students at the start of the Master's programme.**

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

The selection procedure for the Bachelor programmes is transparent and ensures that qualified students are admitted. In the Master's programme, students are admitted by the programme director/head of department. The panel criticises the fact that this admission process does not meet the requirements of transparency or objectivity. A corresponding condition is issued related to the transparency and documentation of admission procedure and decision below.

There are no requirements for language proficiency when students are admitted to the programmes. There is a preparatory English course and a language centre where students are required to attend and pass English courses. However, these language skills are only built up over the course of the degree programmes. This makes it impossible to start teaching in English in the early semesters, as not all students can be expected to have the necessary language skills. Yarsi commented on this condition by stating that many admitted students have little or no English language skills and that these are only built up by semester 6. However, the panel does see opportunities to speed up this process. This could be overcome by different measures, e.g. intensive bridge courses, intensive course in the first semester, admission requirement of proof of a certain (but low) level of English proficiency, individual online courses etc. A combination of measures to intensify the language skills of the students should make it possible to start teaching in English in early semesters, such building up English proficiency throughout the programmes. The panel therefore formulates a **condition for all programmes: The University ensures that all students already have a sufficient command of English in the early semesters to be able to follow the lessons, actively participate and also take examinations in English.**

The admission procedure is described, documented, and accessible for interested parties. It is communicated in writing. Selection is mainly based on the GPA of high school for applicants for the Bachelor programmes respective GPA of the Bachelor degree for applicants for the

Master programme. Apart from this fact, the panel came to the conclusion that the admission decision is not fully transparent. The selection process is not specified in detail. Therefore, the panel issues to following conditions:

Condition for the Bachelor programmes: The University ensures that the selection process is specified in detail and is fully transparent.

Condition for the Master of Management programme: The University ensures that the selection process is specified in detail, fully transparent and follows the principles of objectivity (e.g. by appointing an admission board).

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
2.1*	Admission requirements (Asterisk Criterion)			X BA Acc, Mgt	X MMgt Condition	
2.2	Counselling for prospective students			X		
2.3*	Selection procedure (if relevant)			X MMgt		X BA
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 Condition	
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)				X BA Acc; Mgt Condition X MMgt Condition	

3. Contents, structure and didactical concept of the programme

3.1 Contents

Logic and conceptual coherence

From the beginning of its formation, the Bachelor of **Accounting Study** of YARSI University has been a part of an educational institution that aims to educate professional accountants who uphold Islamic values. The number of Semester Credit (SKS) students must take is 144 (ECTS 216) credits completed in eight semesters over about four years. There are 56 courses in total. For each course there are learning outcomes that describe the competences students should have gained at the end of the course.



Figure 7: The Curriculum of the Bachelor of Accounting Programme (1 sks = 1,5 ECTS)

The main courses given are in the field of Financial Accounting (*Basic Accounting, Intermediate Financial Accounting 1 and 2, Advanced Financial Accounting*), Management Accounting (*Management Accounting and Costs Accounting*), Taxation (*Taxation 1 and 2, Tax Accounting, Tax Management and International Taxation*) and Auditing (*Audit 1, Audit 2, Internal Audit and Audit Practicum*). In addition, there are also compulsory university courses which also support programme, namely the *Entrepreneurship* course and Religion courses (*Islamic education, Religious jurisprudence, Muamalah jurisprudence, Shirah Nabawiyah and Islamic thought, Economic verses and hadith and Islamic practicum*).

Table 13: The Relationship of the Graduate Profile and the Courses Offered

No	Graduate Profiles	Department	Related Courses
1	Finance Accountant	Accounting	Basic of Accounting, Lab Basic of Accounting, Intermediate Accounting 1 & 2, Accounting Theory, Analysis and use of Financial Reports
		Finance	

2	Management Accountant	Accounting, Board of Direction	Cost Accounting, Management Accounting, Advanced Management Accounting, Management Control System
3	Tax Consultant	Tax Division, Tax Consultant Office	Taxation 1, Taxation 2, Tax Accounting, Tax Management, International Taxation
4	Junior Auditor	Public Accounting Firm	Auditing I, Auditing II, Audit Practice, Forensic Accounting and Investigative Auditing, Internal Audit
5	Entrepreneur	Entrepreneur	Entrepreneurship, Cost Accounting, Financial Management, Business Feasibility Study

Currently, there are three curricula in effect in the Bachelor of Accounting, namely the 2012 curriculum (to intake 2017), the 2018 curriculum (to intake 2021), and most recently the *Merdeka Belajar Kampus Merdeka (MBKM)* or Independent Learning Independent Campus curriculum (from intake 2022 on). From the 2018 curriculum on, students also started to take part in the Independent Campus Learning (MBKM) activities launched by the government where students have the right to study for three semesters outside the study programme and are awarded up to thirty ECTS credits. In the 2022 curriculum (OBE curriculum), which forms the basis for the evaluation of the panel, several courses have been removed and there are also several new courses such as digital business and data analysis. The form of learning activities in the MBKM curriculum is that students are required to take five semesters of lectures within the study programme. After that, students are allowed to obtain learning outside the study programme for a maximum of three semesters both inside and outside their institution which consists of eight forms including student exchanges, internships/work practices, teaching assistance in educational units, research, humanitarian projects, entrepreneurial activities, independent studies/projects, building villages/thematic real work lectures. From these activities, students are entitled to a conversion of 30 ECTS.

The **Bachelor of Management's** curriculum has been developed according to industry needs and guidelines provided by the Ministry of Education, Culture, Research and Technology, the Indonesian National Qualifications Framework (KKNI), and the Indonesian Management Forum. Curriculum evaluation activities also involve various parties, namely alumni, experts in management science, graduate employers and practitioners from the industrial and business communities. Therefore, routine curriculum updates are always adjusted to the learning outcomes of graduates and the market needs of the 4.0 industrial era. The number of Semester Credit Units (SKS) students must take is 144 local credits (216 ECTS) completed in eight semesters over about four years. There are 56 courses, and the implementation of each course is described in the Semester Learning Plan.

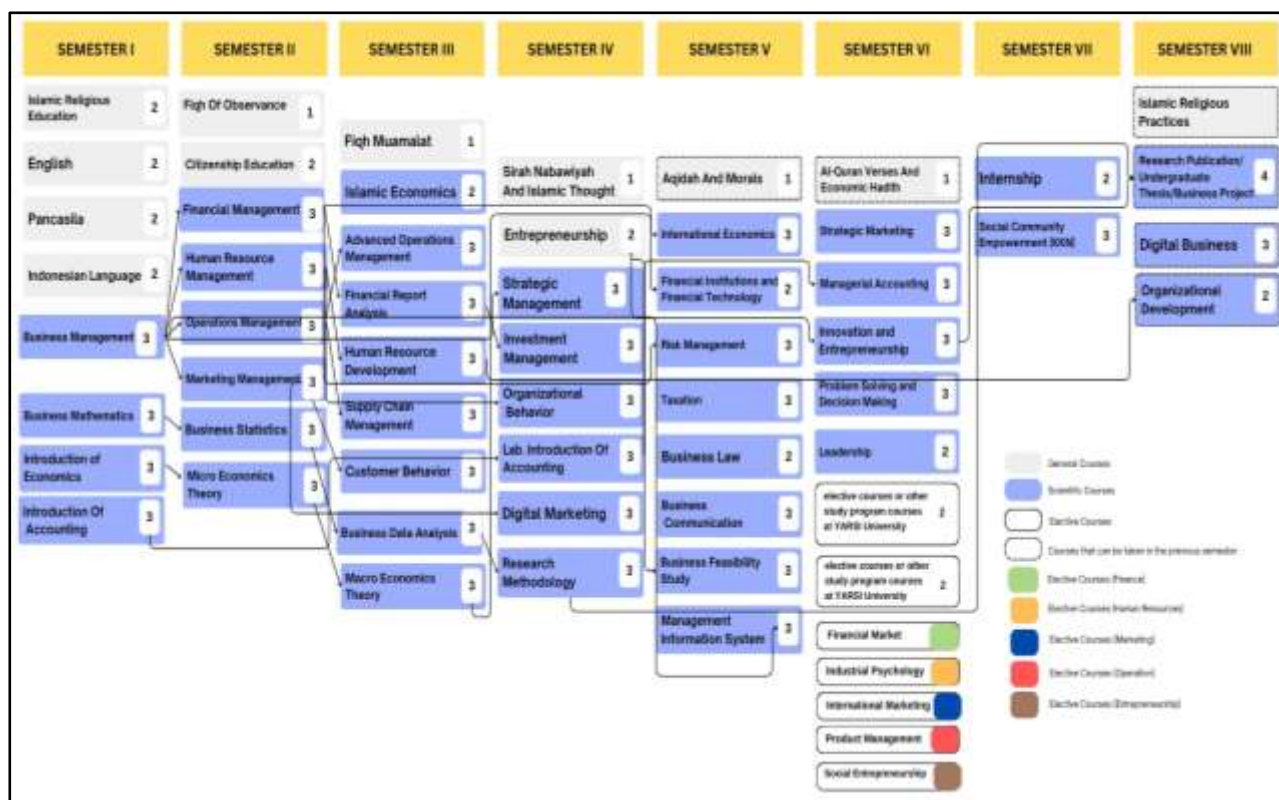


Figure 8: The Curriculum of Bachelor of Management Programme

The arrows show the connection between of courses of different semesters. For example, if students are going to take a Financial Management course, they must first take a Business Management course. The uniqueness of the BMP of YARSI University is that it involves Islamic spirit courses from semesters one to seven. In semester six, students must take elective courses by taking two specialisation courses or other study programme courses within YARSI University. The student's final study specialisation will be taken in the final assignment. The OBE curriculum adds a final project as the option, which is not only an undergraduate thesis, but students can also choose a business project or publication of scientific work in an accredited national journal.

Table 14: The Relationship between Graduate Profile and Courses Offered

No	Graduate Profiles	Specialisation	Related Courses
1	Manager	Marketing	Marketing, strategic marketing, digital marketing, international marketing, consumer behavior, strategic management
		Finance	Portfolio and investment management, financial management, financial report analysis, financial markets, risk management and management of financial institutions and fintech, strategic management
		HR	HRM, HR Development, Organizational Behavior, Industrial Psychology, Organizational Development and Leadership, strategic management

		Operational	Operational Management, Advanced Operational Management, Supply Chain Management, Product Management, strategic management
2	Entrepreneurs	Entrepreneurs	Innovation and Entrepreneurship, Business Feasibility Study, Social Entrepreneurship
3	Management Analysis		Business Mathematics, Business Statistics, Business Data Analysis, Research Methodology

The **Master of Management** at YARSI University is located at the Postgraduate School at YARSI University. The curriculum was developed based on inputs from relevant stakeholders. The establishment of the Master of Management at YARSI University is to equip graduates with the competences and skill of professional mid-level functional managers who uphold Islamic values, and strong entrepreneurs and business analysts in various business fields. The number of ECTS that students must take is 64 credits which are completed in three semesters. There are twelve mandatory and ten elective courses. Learning outcomes the competences students should have obtained at the end of the lecture.

The teaching and learning process and assessment methods for each course are included in the Semester Learner Plan.

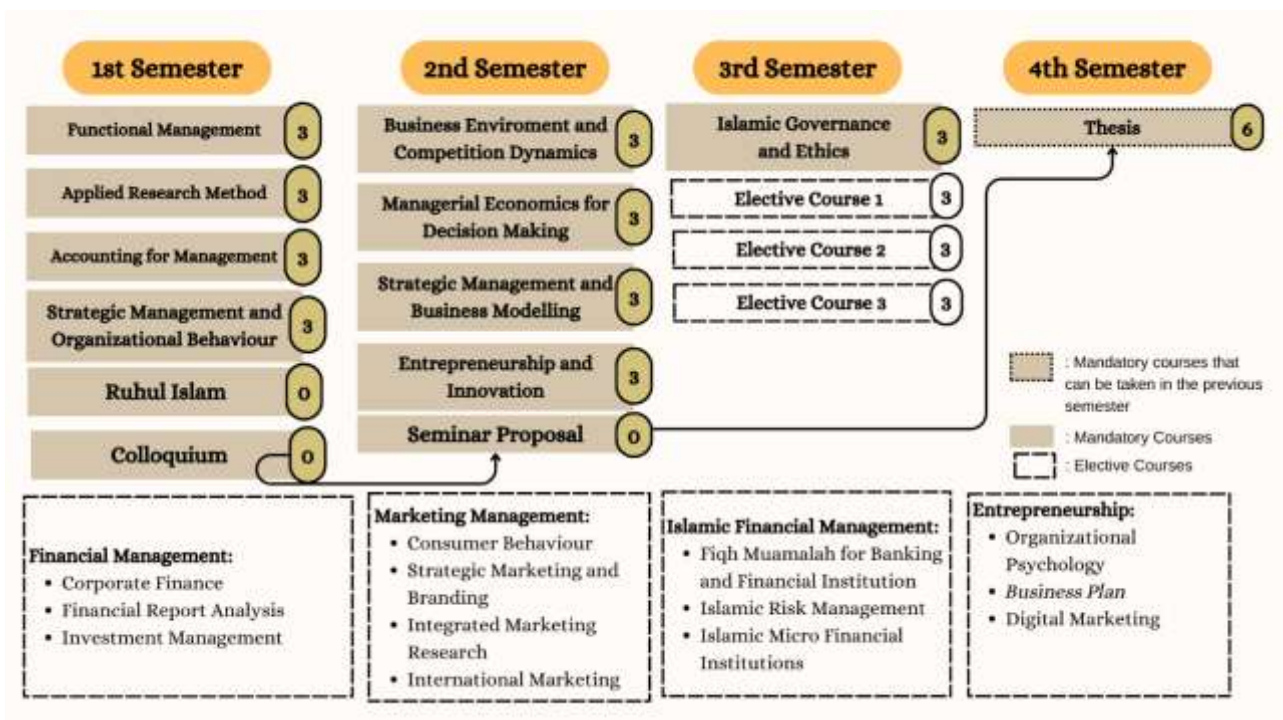


Figure 9: The Curriculum of the Master of Management Programme

The programme has strengths compared to other Master of Management in supporting the work community. Courses that support this strength include Islamic values in each course that follow the requirements of the course. For example, *Leadership* and *Organizational Behavior* course (which includes materials on Leadership in Islam). In the concentration course/concentration of *Sharia Financial Management*, there is the *Fiqh Muamalah* for Banking

and Financial Institution, Sharia Risk Management, and *Sharia* Micro Finance Institution courses, which contain strong Islamic values in their learning materials.

Rationale for degree and programme name

For the Accounting & Management Study Programmes:

The degree obtained by students of the Accounting and Management study programmes when graduated in 2022 is **Bachelor of Economics** or *Sarjana Ekonomi (S.E)*. To be more specific, BAP proposes changes in the degree obtained by students to become **Bachelor of Accounting** or *Sarjana Akuntansi (S. Ak)*. Then, in 2023, BMP's degree changes from Bachelor of Economics or *Sarjana Ekonomi (S.E)* to *Sarjana Manajemen (S.M)* or **Bachelor of Management**. The legal basis for this change is the Decree of the Minister of Research, Technology, and Higher Education¹⁵ relating to the name of study programme of universities who regulates the name of study programmes in Indonesia.

The degree obtained by graduates of the **Master of Management** study programme is **Master of Management** or *Magister Manajemen (MM)*.

Integration of theory and practice

In the **Bachelor of Accounting**, the relationship between theory and practice is usually explained through reflective discussions, case studies, and in written papers and assignments. The composition of theoretical and practical courses is 97% for theoretical courses and 3% for practical courses.

Table 15: Theoretical and Practical Courses BAP

No	Practicum/Practice Name	The Contents of the Practicum/ Practice		Place/Location of Practicum/ Practice
		Theoretical Courses	Hours of Operation	
1	Basic Accounting Lab	Basic Accounting	40 hours / semester	FEB Lab
2	Audit Practicum	Auditing I Auditing II	40 hours / semester	FEB Lab
3	Islamic Practicum	Islam Education Fiqh of Prayer Fiqh Muamalah	13 hours / semester	FEB Classroom

¹⁵ Decree of the Minister of Research, Technology, and Higher Education of the republic of Indonesia Number 257/M/KPT/2017

		Shirah Nabawiyah dan Islamic Thoughts Aqidah and Morals Quran verses and Economic Hadith		
4	Capital Market & Investment	Financial Statement Analysis	40 hours / semester	Investment Gallery

The curriculum in the **Bachelor of Management** is intended to facilitate students to integrate theory with practice. The practical courses include Entrepreneurship, Introduction to Accounting Lab, Digital Business, Business Data Analysis, Innovation and Entrepreneurship, so the composition of practical courses is 10% of the 56 courses.

Table 16: The Composition of Theoretical and Practical Courses BMP

No	Practicum/Practice Name	The contents of the Practicum/Practice		Place/Location of Practicum/Practice
		Theoretical courses	Hours of Operation	
1	Introduction to Accounting Lab	Introduction to Accounting	40 hours / semester	Computer Lab
2	Business Data Analysis	Business Statistics	40 hours / semester	Computer Lab
3	Digital Marketing	Marketing Management	40 hours / semester	Digital Business Lab
4	Innovation and Entrepreneurship	Business Liability Study	40 hours / semester	Business Incubator
5	Islamic Practicum	Islam Education Fiqh of Prayer Fiqh Muamalah Shirah Nabawiyah dan Islamic Thoughts Aqidah and Morals	13 hours / semester	FEB Classroom and Jami' Mosque of YARSI

		Quran verses and Economic Hadith		
6	Investment Management	Financial Data Analysis	40 hours / semester	Investment Gallery

In applying theory and practice, the **Master of Management** applies case study-based learning, reflective discussions, and papers writing, and assignments. The MMP's permanent lecturers consist of six lecturers who have doctoral degrees and some of them are practitioners in the field of management such as Al Mu'min Mosque Foundation Manager, Indonesian Waqf Commissioner, Vice Rector IV of YARSI University, External Reviewer of Nationally Accredited Journals, and Member of Commission XI of the Republic of Indonesia's House of Representatives. Moreover, the MMP of UY also employs non-permanent lecturers who also work as practitioners such as Directors of PT Bank Tabungan Negara, Cafe Founder, Director of Finance and Human Capital of PT. Angkasa Pura Hotel. In addition, MMP lecturers have competence qualifications in the financial sector, namely Certified Risk Professional (CRP), Certified Securities Analyst (CSA), Qualified Wealth Planner (QWP) to teach Accounting for Managers courses. Besides, MMP also invites guest lecturers who are also practitioners to provide insights regarding problems that occur in business practice. For example, in the *Talent Management*, *Change Management* and *Innovation and Entrepreneurship* courses. The practitioners come from PT. Pelindo, PT Bank Syariah Indonesia, PT Bank Negara Indonesia New York Branch, and TEZ Capital Group.

The Master of Management also shares the Lab with the BAP and BMP programmes.

Interdisciplinary thinking

In the **Bachelor of Accounting**, there are several courses related to other disciplines such as *Operational Management*, *Economic Theory*, *Business Law*, *Entrepreneurship*, etc. These interdisciplinary courses provide an overview of corporate activities and entrepreneurship in general. In the curriculum, students are also given the opportunity to study across study programmes. Accounting students can study in other study programmes at Universitas YARSI. Likewise, the Bachelor of Accounting has courses that students from outside the programme can take. This interdisciplinary programme in the Bachelor of Accounting is offered from semester one to semester five for certain courses. This interdisciplinary programme aims to prepare students for jobs that require knowledge beyond accounting competencies.

Table 17: Interdisciplinary Aspects in the BAP Curriculum

No	Interdisciplinary Aspects	Courses
1	Economy	Introduction to Economics, The Theory of Economics, Islamic Economics
2	Taxation	Taxation, Tax Accounting, Tax Management, International Taxation
3	Law	Business Law
4	Informative System	Management Information System, Data Analysis, Business Digital
5	Finance	Financial Management, Capital Market and Investment
6	Organization and Business	Introduction to Management and Business, Business Law, Business Communication, Operational Management, Business and Profession Ethics

7	General and Culture	Pancasila, Civics, Indonesian Language, English 1, Non-Credits English (Semester 2-6)
8	Islamic Spirit	Islam Education, Fiqh of Prayer, Fiqh Muamalah, Shirah Nabawiyah dan Islamic Thoughts, Aqidah and Morals, Quran verses and Economic Hadith, Islamic practices

The graduate profiles of the **Bachelor of Management**, namely managers, entrepreneurs and management analysts, are intended to enable graduates to be able to apply factual knowledge and be able to think in a multidisciplinary perspective which will later be able to facilitate the needs in the business community, finance and corporations through courses which are materials for other study programmes (Accounting and Law). These Interdisciplinary courses include *Business Law*, *Tax Management* and *Managerial Accounting*. In addition, the curriculum is designed for students to be able to take other study programme's courses (Accounting, Law, Psychology and Information Engineering) in semester six.

Table 18: Interdisciplinary Aspects in the BMP Curriculum

No	Interdisciplinary Aspects	Courses
1	Economy	Micro Economics, Macro Economics, Islamic Economics, Introduction to Economics, International Economics
2	Accounting	Introduction to Accounting, Introduction to Accounting Lab, Taxation, Managerial Accounting
3	Law	Business Law
4	Informatics and Communication Systems	Management Informatics System, Business Communication
5	General and Culture	Pancasila, Civics, Indonesian Language, English 1, Non-Credits English (Semester 2-6)
6	Islamic spirit	Islam Education, Fiqh of Prayer, Fiqh Muamalah, Shirah Nabawiyah dan Islamic Thoughts, Aqidah and Morals, Quran verses and Economic Hadith, Islamic practices

The interdisciplinary of the **Master of Management** is related to competence in aspects of *Accounting*, *Economics*, *Ethics* and *the spirit of Islam*. The interdisciplinary aspects can be seen in the following table.

Table 19: Interdisciplinary Aspects in the MPP Curriculum

No	Interdisciplinary Aspects	Courses
1	Economics	Managerial Economics for Decisions
2	Accounting	Accounting for Managers
3	Ethics	Islamic Management and Ethics
4	Leadership	Strategic Leadership and Behavior
5	The Spirit of Islam	The Spirit of Islam

Ethical aspects

For all programmes:

The ethical aspects of the BAP, BMP, and MMP programmes refer to the regulation of Universitas YARSI. The code of ethics at the University is effective for the entire Civitas Academica of Universitas YARSI. The student code of ethics is regulated in the Decree of Universitas YARSI Academic Senate¹⁶ concerning the Universitas YARSI's Students Code of Ethics. In its implementation, Universitas YARSI established a student disciplinary commission. The formation of this commission is based on the Decree of the Rector of Universitas YARSI¹⁷ concerning the formation of the Student Disciplinary Commission of Universitas YARSI for the 2023-2027 period. The role of the Disciplinary Commission is to ensure the continuity of efforts to institutionalise academic ethics among students. For the lecturer, the code of ethics is regulated by the Regulation of Rector¹⁸ concerning the code of ethics for lecturers and researchers.

There are courses that directly relate to ethics, for example: business and professional ethics (BAP), ethical topics in marketing management (BMP) and business ethics and governance (Master of Management). Furthermore, the ethical aspect is reflected in all course syllabi by being a component of the final score and course lecturers are required to disclose the ethical rules.

Methods and scientific practice

According to the self-evaluation report, scientific methods and practices in the **Bachelor of Accounting** are:

- Implementation of active-didactic learning strategies that enable the integration of knowledge and practical skills can be delivered through lectures, discussions, group presentations, field trips, and case studies. The opportunity to gain hands-on experience and practical knowledge through internships at companies that allow students to simultaneously conduct research.
- Before writing an undergraduate thesis as a final project for the judgement requirements, students are given courses in Business Statistics I, Business Statistics II, and Research Methodology. These courses are the basis of their knowledge in writing an Undergraduate Thesis they are interested in.
- Research is also carried out in collaboration with lecturers' research. Students can write their thesis according to their interests whether in the fields of *Financial Accounting, Management/Cost Accounting, Taxation, Accounting Informatics Systems, Auditing*, and other topics related to accounting and finance. Furthermore, the form of the implementation of research between lecturers and students is through joint publication according to student interests and lecturer expertise.

Universitas YARSI's **Bachelor of Management** implies scientific principles in the learning process. These scientific principles are implemented in teaching and learning activities in class, practicum, research, and community service. Courses related to encouraging students to carry out scientific activities are *Business Statistics, Business Analysis Data* and *Research Methods*. The *Business Statistics* course teaches students the basics related to data definition, data distribution, and descriptive statistics. In the following semester, students must take *Business Data Analysis* course related to data patterns, Introduction to Data Analysis Application tools,

¹⁶ Decree of Universitas YARSI Academic Senate No: 002/INT/SK/SA/UY/XI/2014

¹⁷ Decree of the Rector of Universitas YARSI No. 02/REK/KP.40.01/I/2023

¹⁸ Regulation of Rector Number 0001/PER/BIA/VI/2007

up to Big Data Analysis for Business. The next semester, students take *Research Methodology* course related to research principles, how to conduct research, and making research reports. Moreover, as preparation for completing an undergraduate thesis as a final assignment, students are required to make a research proposal and carry out a proposal seminar.

Case studies and projects are carried out to encourage student learning activities. For example, in a *Business Data Analysis* course which uses a statistics laboratory for data analysis practice, where data cases must be analysed in each meeting. Then, at the end of the session, students will be given a project to analyse big business data for decision making.

The scientific methods and practices applied in the **Master of Management** are:

- Implementation of active-didactic learning strategies that enable the integration of knowledge and practical skills can be delivered through lectures, discussions, group presentations, field trips, and case studies.
- Opportunity to gain hands-on experience and practical knowledge through learning with practitioners.
- Before writing a thesis as a final project for judicium requirements, students are given a *Research Methodology Course*. This course is the basis of their knowledge in writing a thesis in which they are interested.

Research is also done together with research conducted by lecturers. Students can write a thesis according to their interests in the fields of Marketing, Human Resource Management and Finance. In practice, the Master of Management Study Programme involved students in lecturers' research. Research of a lecturer who received a research grant from Higher Education Department, involved two students with their theses.

Examination and final thesis

For the Accounting & the Management Study Programme

Each course in BAP and BMP has a clearly defined exam or assessment. Assessment of skill outcomes in assignments is done using performance assessment techniques and oral tests using holistic rubrics. Meanwhile, the knowledge assessment is carried out using a written test assessment technique. In this case, it is done in the form of the Mid-Semester Examination and Final Semester Examination. The exams are written tests with multiple-choice questions and essay/case types. Each question has a grade weight.

The examinations in each course are carried out in written form, which can be open book or closed book taking approximately one to two hours. Besides written exams, exams or course assessments can also be carried out through paper writing or project reports for each group of students.

The requirement for **BAP** students' graduation is an undergraduate Thesis, which is the student's final assignment in the form of research related to Accounting competence. Students can take an undergraduate thesis theme around the Accounting field such as financial accounting, management/cost accounting, taxation, accounting information systems, government accounting, sharia accounting, auditing, and economics and finance. The undergraduate thesis assessment is carried out in two stages, namely undergraduate thesis proposal seminar and undergraduate thesis examination. At the undergraduate thesis proposal

seminar, an assessment will be carried out on the background or research phenomenon to be studied, research references and research methodology to be used. After the undergraduate thesis proposal seminar is carried out, students begin to carry out the research, and after its completion, there will be an undergraduate thesis examination. For students who pass the thesis examination, they are declared to have passed their undergraduate studies. However, if it is declared that they have not passed the undergraduate thesis examination, then the student must redo the thesis examination again until they are declared to have passed. The final revision of the approved undergraduate thesis must be published before the student receives a *judicium* certificate.

The final study assignment on **BMP** is an undergraduate thesis/business project/publication with a weight of 6 ECTS credits. Students can take assignment courses if they have completed 180 ECTS and have passed the Research Methodology course. Every student who proposes a final assignment will be accompanied by an advisor. Specifically for the undergraduate thesis, students have two supervisors, namely science and religion advisors. Students taking an undergraduate thesis are required to do a proposal seminar first. The proposal seminar is held if they have passed the internship exam. For students who take a business project, a business proposal seminar is mandatory before writing the thesis. Students who take the research publication option do not need a seminar, but the result must be a research publication in a reputable national journal. The requirements for students to be able to take an undergraduate thesis or business project final exam are that they have passed all non-thesis courses and have passed English language courses semester one to six, both credit and non-credit courses. The undergraduate thesis is examined by three examiners, namely the thesis advisor, religion advisor, and undergraduate thesis examiner. The thesis advisor and thesis examiners play an important role in evaluating student research in management and business. Meanwhile, the religion advisor evaluates the relationship between research variables and scientific concepts in Islam.

All exams tests are validated by the programme secretary to ensure the intended learning outcomes are achieved prior to exam distribution.

The **Master of Management** at the Postgraduate School of YARSI University (MM YARSI) established a policy for students to write a thesis as one of the requirements for obtaining a Master of Management degree. The thesis is divided into three semesters. The first semester with zero credit is called colloquium, the second semester is called proposal seminar also zero credits, and the third semester is research results seminar (9 ECTS).

Preparing a thesis means building a theory based on solid concepts with measurable scientific research procedures. Scientific research activities are carried out by collecting data, managing data, analysing data, drawing conclusions, and compiling a thesis. The results of scientific research prepared by students are then examined orally in a master's thesis exam held by the Management of the Master of Management Study Programme.

The fundamental thought of writing a thesis is the formulation of a research problem which is a theoretical construction. Theoretical construction is the result of a researcher's theoretical thinking which is prepared based on data contained in facts or real life. The research developed at MM YARSI is as follows:

- Research developed to strengthen, refuse, complement, or create a theory;
- Research developed based on a specific case;

- Research developed to create a model or apply a new approach.

The focus and research objectives in a thesis can be divided into two, namely:

- A thesis that focuses on the results of empirical verification normative research (normative empirical/normative accounting application) of a research object (can also be a literature review) through a group of samples drawn from the population for generalisation.
- A thesis that is focused on finding and solving real cases (case studies) from a research object and not for generalisation purposes.

Appraisal:

The curriculum adequately reflects the qualification objectives of the study programme. The contents of the modules/courses are well-balanced, logically connected and oriented towards the intended learning outcomes. For the Master of Management programme however, the panel came to the conclusion that the international aspects are not sufficiently taken into account. Although integrated into the individual courses, a stronger focus would be welcome. Therefore, the panel **recommends the Master of Management to focus more strongly on international contents in the courses.**

The areas of specialisation (compulsory electives) or optional electives enable students to acquire additional competences and skills.

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

There is proof in all three programmes that theoretical questions are, where possible, explained by means of practical examples. With regard to the Master of Management, however, the panel gave the impression that a very strong emphasis is placed on incorporating the practical experience background of the heterogeneous participants. However, this must not be at the expense of teaching theory. The panel therefore **recommends that the Master of Management Programme to ensure that a comprehensive theoretical background is also covered.**

There is evidence that all three programmes qualifies for interdisciplinary thinking.

Ethical implications (for example those of economical or juridical ways of thinking and acting) are appropriately communicated. Since all courses also have a reference to Islamic content, ethical aspects are represented to a very high degree, but there is no further reference to different ethical approaches.

Students of all three programmes acquire methodological competences and are enabled to do scientific work on the required level.

All exams, as they are defined for the courses, are suited in format and content to ascertain the intended learning outcomes. The requirements are in accordance with the desired qualification level. The exams are characterised by a wide variety of test formats.

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 programme's qualification objectives. Bachelor's theses are supervised by two supervisors. The first supervisor is generally responsible for the supervision, a second supervisor for the consideration of Islamic aspects, the inclusion of

which is mandatory in the theses. However, the panel is of the opinion that not all topics in accounting or business administration have a religious aspect. Hence the panel **recommends the Bachelor's programmes: The University broadens its approach to religious considerations so that topics without a direct religious connection are no longer required to address religious aspects.**

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

3.2 Structure

Modular structure of the study programme, study and exam regulations

For all programmes:

In accordance with the national requirements, HEIs in Indonesia use a credit system called SKS (Sistem Kredit Semester = Semester Credit System). One SKS consists of 50 minutes class lecture/seminar, and 120 minutes independent study time (60 minutes for assigned work, and 60 minutes for self-study) for a total study time of 170 minutes per week. One semester in Indonesia consists of 14 weekly meetings not including mid-term and final exams. In total, 1 SKS consists of 170 minutes x 14 = 2380 minutes = 39.67 hours of study time per semester.

In general, to graduate from an undergraduate programme, students must take a minimum of 144 credits, which are taken in a minimum of 8 semesters and a maximum of 14 semesters¹⁹. Based on the Rector's Decree²⁰ for undergraduate programmes, 1 credit = 1.5 ECTS, Meanwhile, for the master's programme, the minimum credit is 36 credits, and the maximum is 42 credits. As the master's programmes are more demanding concerning preparation and readings, 1 credit = 2.6 ECTS.

¹⁹ Article 17 in the Regulation of the Minister of Education and Culture Number 3 Year 2020 concerning National Higher Education Standards

²⁰ Rector's Decree Number 028.04/SK/REK/ PP.20.08/VIII/2023

Table 20: Description of the Course Structure in BAP, BMP and MMP

Description	BAP	BMP	MMP
Projected study time	7-8 Semesters	7-8 Semesters	3-4 Semesters
Number of Credit Points	144 Credits = 216 ECTS	144 Credits = 216 ECTS	42 Credits = 75,6 ECTS
Workload per CP	45.3 hours/semester	45.3 hours/semester	11, 67 hours/semester
Number of modules	56 modules	56 modules	18 modules
Time required for processing the final thesis and awarded CP	6 Months	6 Months	1 semester, 15,6 ECTS

The regulations related to course exams and standard BAP and BMP scores are the same because they are regulated by the Decree of the Dean of FEB UY. The mid-semester exam is carried out after the seventh meeting and the final after the fifteenth meeting. The mid-semester Exam and Final Semester Exam materials are adjusted to the course learning outcomes that have been determined in the course module description.

Additionally, all Bachelor programmes integrate the *Merdeka Belajar Kampus Merdeka* (Freedom of Learning-Independent Campus) initiative in Semesters five and six. During this period, students have the flexibility to participate in internships or pursue coursework in other programmes that align with their academic interests.

The course assessment method in the Bachelor programmes, BAP and BMP, includes aspects of knowledge, skills (specific and general) and attitudes. Attitude is assessed through the accumulation of student attitude observations during one semester based on the attitude observation table created by each lecturer. The explanation is as follows.

Table 21: The Explanation of BAP and BMP Course Assessments

Aspects	Percentage
Knowledge Directly, it means lecturers and students meet face-to-face during the assessment process, for example during seminars, undergraduate theses, theses, and dissertation exams. Indirectly, for example, using written exam question sheets.	20-60%
Skills Practicums, practices, simulations, field practice, and projects that allow students to improve their skills	15-60%
Attitudes The accumulation of attitude observation of students for 16 meetings in the class.	15%

The assessment report is in the form of student achievement qualifications in taking a course which are stated in the range as in the following table²¹.

²¹ This assessment system above is based on the Rector's Decree No.003/REK/PER/IX/2017 concerning Academic Regulations for Undergraduate, Professional, and Postgraduate Programs at YARSI University dated 10 September 2017 and derived in the Decree of the Director of the Postgraduate School No. 001/DIR-SPS/KEP/VII/2018 Concerning Postgraduate School Academic Regulations at YARSI University dated 20 July 2018.

Table 22: Grading scale

Range of grade	Grade	Quality number	Meaning
90 – 100	A	4.00	Passed
85 – 89	A-	3.75	Passed
80 – 84	AB	3.50	Passed
75 – 79	B+	3.25	Passed
70 – 74	B	3.00	Passed
65 – 69	B-	2.75	Not Passed
60 – 64	BC	2.50	Not Passed
55 – 59	C+	2.25	Not Passed
50 – 54	C	2.00	Not Passed
45 – 49	C-	1.75	Not passed
40 – 44	CD	1.50	Not passed
35 – 39	D+	1.25	Not passed
30 - 34	D	1.00	Not passed
0 - 29	E	0.00	Not passed

The assessment system is carried out using the Benchmark Assessment system where the assessment is stated with the letters A, A-, AB, B+, B, B-, BC, C+, C, C-, CD, D+, D and E based on conversion into a certain range of grade and numbers. Grades A, A-, AB, B+, B, B-, BC, C+, and C are the grades in the passing criteria. Meanwhile, C-, CD, D+, D, and E are grades in the failure criteria. The student's achievement in each semester is stated by GPA (Grade Point Average) and CGPA (Cumulative Grade Point Average). GPA is calculated based on the total number of credits in the semester, while CGPA is calculated based on the total number of credits from the first semester to the last semester. Students who have completed a minimum of 144 national credits (216 ECTS) with a CGPA of 2.75 and a minimum grade of C, are considered to have completed their studies.

The assessment can use range grade and range numbers for grades in the range of 0 (zero) to 4 (four). The results of the Graduate Learning Outcomes assessment in each semester are stated in the semester achievement index.

BAP requires students to complete 144 credits in a minimum of seven semesters, and a maximum of 8 semesters, and no more than 14 semesters. Students must take twelve university compulsory courses (17 credits), one community course (3 credits), 41 study program compulsory courses (118 credits), and two elective courses (6 credits). Learning objectives and learning outcomes are outlined in the Study Programme Curriculum Guidebook, Semester Learning Plan and Lecture Contract.

The forms of assessment techniques for the **BMP study programme** include:

- a. Oral assessment, for example, is found in courses on Qur'an verses and hadith on economics.
- b. Written assessment, for example, is found in all courses taught except *Islamic religious practices*, *Entrepreneurship*, *Introduction to Accounting Lab*, *Digital Business*, *Business Data Analysis*.
- c. Practical assessment, found in the *Islamic religious practice* course.

d. Project, found in *Entrepreneurship, Entrepreneurship and Innovation* courses.

In the **Master of Management**, students must complete 42 (75,6 ECTS) credits in at least three semesters and a maximum of four semesters. Students must take four compulsory courses (12 credits). The learning objectives and learning outcomes are outlined in the Study Programme Curriculum Guidebook, Semester Learning Plan, and Lecture Contract.

The assessment method includes general knowledge and specific knowledge, skills, and attitudes aspects. Knowledge is assessed by the Mid-semester exam and the Final semester exam. Skills are assessed by assignments, quizzes or other forms of assignments given by lecturers on certain topics. Attitudes are assessed through the accumulation of student attitude observations during one semester based on the attitude observation table created by each lecturer.

The percentages of the assessment elements are as follows:

- Attitude (How students behave in class, student activity in the teaching and learning process) = 10%
- Skill (Task) = 35 %
- Mid-semester exam = 27.5 %
- Final semester exam = 27.5 %

Feasibility of Study Workload

For the bachelor programmes:

The total credits that BAP and BMP students should take is 144 credits. Students can discuss the determination of taking course credits with the Academic Advisor at the beginning of each semester. The provisions for the number of credits permitted based on the Semester Achievement Index obtained in the previous semester²² are as follows:

Table 23: The Maximum Credits Students Can Take According to their achievements

IPS	Maximum Credits Allowed to be taken
3,00 – 4,00	24 credits
2.50 – 2,99	21 credits
2,00 – 2,49	18 credits
1,50 - 1,99	15 credits
0,00 – 1,49	12 credits (and given oral warning from the academic advisor)

The study load feasibility given to students aims to make the programme feasible because of the flexible characteristics of the programme, students can spread the workload in a way that suits their needs. If they want to have part-time study, they can add an optional work placement. The appropriateness of the workload of Postgraduate studies is ensured by appropriate curriculum design, reasonable workload calculations, an adequate number and frequency of examinations, appropriate services, and academic and general student counseling. This feasibility greatly benefits from a lecture system that allows learning faster or slower according to individual needs.

²² The Academic Guidebook. Faculty of Economics and Business, YARSI University 2018-2019

Equality of opportunity

For all programmes:

The process of accepting new students at BAP, BMP, and MMP adheres to the principles of equality and diversity. The programmes accept applicants from all regions in Indonesia if they meet the qualifications determined by the study programme. This is regulated in the 2019 Students Admission Rector's Regulations for all undergraduate and postgraduate programmes. BAP, BMP, and MMP guarantee gender equality and non-discrimination for no opportunities for learning, self-actualisation, achievement, or self-development that are discriminated against based on ethnicity, religion, race, and between groups (SARA). For example, it does not differentiate between genders when taking part in competitions held both internally and externally. People with disabilities are also given the same opportunity to be accepted.

If necessary, affirmative assistance is provided throughout the educational programme (evidence of competition posters and regulations regarding disabilities). For students who have certain economic conditions and need assistance, the BAP, BMP, and MMP will help submit requests for tuition fee reduction to the University through the Faculty Administration Division. Besides reducing the tuition fees, payment is also postponed, so that students can still be allowed to attend lectures. The example is many students were allowed to postpone their tuition payment. Another example is a student in the class of 2022 who was given a Single Tuition Fees waiver. For less fortunate students, the government has provided KIP-College Scholarship ("*Kartu Indonesia Pintar*" Scholarship). In addition, YARSI University is collaborating with several scholarship providers to provide educational assistance to UY students, especially the Management Study Programme students. If there is a scholarship offer from an external party, students who cannot afford it and have good academic grades will be prioritized to get the scholarship.

Appraisal:

The programme structure supports the smooth implementation of the curriculum and helps students to reach the defined learning outcomes. The programme consists of courses and assigns credits per course on the basis of the necessary student workload. Practical components, if existent, are designed and integrated in such a way that credits can be acquired. The course descriptions provide detailed descriptions of intended learning outcomes, and the information defined in the ECTS Users' Guide.

There are legally binding study and exam regulations which contain all necessary rules and procedures and take into account, 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 in analogous to the Lisbon Recognition Convention; the recognition of periods of practical work – insofar intended – is also clearly defined. There is no proof that the Diploma Supplement is supplied with an ECTS grading table. **Therefore, the panel issues a condition for all programmes: The University provides for all programmes a Diploma Supplement that includes the ECTS and an ECTS grading table.**

The feasibility of the Bachelor 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. However, the automatically generated number of ECTS for the Master's programme of 63 ECTS does not correspond to the prescribed number of 90 ECTS with at least 25 hours workload per credit for a three-semester programme. For example, the time and effort required to write a Master's thesis is usually significantly more than the nine ECTS credits provided. The panel issues a **condition for the Master of Management: The University ensures that the corresponding amount of workload of 90/120 ECTS for a three/four semester's programme is actually tracked and aligned with the documented workload (see also chapter 5.1).**

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

	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 Condition	
3.2.3* Feasibility of study workload (Asterisk Criterion)			X BA Acc, Mgt	X MMgt Condition	
3.2.4 Equality of opportunity			X		

3.3 Didactical concept

Logic und plausibility of the didactical concept

For all programmes:

In line with the National Standards of Higher Education, the learning design used by BAP, BMP and MMP must be Student-Centered Learning (SCL). In this SCL design, graduate learning outcomes can be achieved if the learning process prioritises developing the creativity, capacity, personality, and needs of the students, and developing independence in seeking and discovering knowledge. The learning approaches used are asynchronous and synchronous. The asynchronous approach uses Universitas YARSI's LMS (LAYAR) to access learning materials/media (videos, literature, modules) and provide independent assignments to students. On the other hand, synchronous meetings are held face-to-face between lecturers and students aimed at reviewing material, discussing, and asking questions about the material presented. Synchronous meetings for professional class activities are carried out online using conference media (Zoom Cloud Meeting).

To enable students gain knowledge and skills, learning methods are carried out in the forms of seminars, case studies, and other methods to gain direct experience from students, such as

collaborative research between students and lecturers. Lecturers also involve the publication of research results or dedication to the learning process to provide experience to students. Some of them, then, involve students in collecting and processing data, then publishing it in journal.

The development of students' hard skills and soft skills relies on the outcomes of attitudes, knowledge, general skills, and specific skills in each course. In developing these two skills, BAP, BMP, and MMP lecturers have taken part in training in creating Learning Designs related to the Graduate Learning outcomes of the study programmes. The training includes Basic Skills Improvement Training in Instructional Techniques (PEKERTI) organised by external institutions and Learning Quality Improvement (PELITA) organised by universities. Learning designs that focus on innovation and collaboration are expected to improve students' competence.

The logic and plausibility of the didactic concepts are oriented to the curriculum of each study programme. Instruments and teaching methods are designed and implemented to support the achievement of Learning Outcomes. LO is defined in each Semester Learning Plan. The learning method applicable in the **Bachelor of Accounting** is a combination of teaching centered learning (classroom teaching and practice) with student-centered learning (group discussions, case-based learning, and project-based learning) as well as a research methodology.

The **BMP** curriculum has been designed for practical and non-practical courses. Practical courses such as *Introduction to Accounting Lab*, *Islamic Religious Practices*, *Entrepreneurship* and *Digital Business Analysis*. Meanwhile, other courses focus on theory, such as *Introduction to Business Management*, *Human Resource Management*, *Marketing Management*, and so on. One of the courses, *Entrepreneurship*, already uses project-based learning where students are given the freedom to look for ideas through direct implementation in the field and translate market needs through products whose outcome is sales turnover. To ensure the success of each business run by students, there are tutors for each student business group. This practice is designed to suit the needs of an outcome-based curriculum.

The lectures at **MMP** involve lecturers with experience in business practice to provide examples of cases to students. To enrich knowledge, MMP also invites practitioners to share experiences with students focused on lecture topics such as in the *Talent Management Course*, *Changes Management* and *Innovation course*.

Course materials

For all programmes:

The learning process at BAP, BMP, and MMP uses mixed learning methods including face-to-face and using the university's e-learning platform named LAYAR. Each course has a semester learning plan which is uploaded to the LAYAR. It contains the following important information:

- a. name of the study programme, course name, and code, semester, credits, name of lecturer;
- b. graduate learning outcomes assigned to courses;
- c. final achievement/outcomes planned at each learning stage to meet graduate learning outcomes;
- d. learning material related to the outcomes to be achieved;
- e. learning methods;
- f. the time provided to achieve the outcomes at each learning stage;
- g. student learning experiences which are manifested in descriptions of assignments that must be carried out by students during one semester;
- h. criteria, indicators, and assessment weights; and
- i. list of references used.

10-20% of the total courses in BAP, BMP, and MMP are delivered in English. In addition, the learning materials in BAP, BMP, and MMP lectures are usually given using the Problem-Based Learning and Case Based Learning methods. Courses that use the CBL method in **BAP** include Core Accounting Competition Courses such as *Basic Accounting*, *Cost Accounting* and *Auditing*. Meanwhile, courses that use the PBL method, such as the *Entrepreneurship* Course and lecture materials, have been uploaded by lecturers to YARSI's LAYAR. Courses that use PBL in **BMP** are *Entrepreneurship*, *Introduction to Accounting Lab*, *Investment Management* and *Research Methodology*. Meanwhile, those that use CBL in BMP include *Financial Management*, *Marketing Management*, *Supply Chain Management* and *Organisational Behaviour*. Courses based on Problem-Based Learning are *Entrepreneurship*.

The LAYAR YARSI platform is a medium for lecturers to be able to carry out lectures asynchronously. This learning method allows lecturers and students to carry out lectures anywhere and at any time without having to meet face-to-face in class. Assignments given to students can also be input and submit their assignments into the LAYAR. It is also possible for lecturers to directly assess the assignments and students can immediately find out about their grades.

Lecturers are required to regularly update every year their relevant materials.

Guest Lecturers

The **Bachelor of Accounting** regularly invites guest lecturers every semester during the lecture process. Guest lecturers who have been invited come from practitioners in companies and government agencies. Guest lecturers fill a minimum of two meetings in one semester. The programme also consistently holds public lectures at least once a semester by inviting resource persons from other universities, professors/scholars who are competent in their fields, community leaders, and officials. In the future, they intend to invite guest lecturers from foreign universities.

Table 24: Guest Lecturers BAP

No	Guest Lecturers	Topics	Year
1	1. n.n. 2. n.n..	Business and Economic Insights in 2020: Learning from the Past to Inspire the Future	2020
2	1. (Indonesia Stock Exchange) 2. (IPOT Syariah)	Anti-Stress Investment in Sharia Mutual Funds to Earn Profits for the Millennial Generation	2021
3	1. MAEP (Member of the MUI National Sharia Council and the Supervisory Board of some Sharia Banking Institutions) 2. Professor at the Faculty of Economics and Business, Universitas YARSI in the field of Sharia Economics	The Role of Islamic Financial Instruments during the Pandemic	2020
4	a. Sharia Capital Markets Division, Indonesian Stock Exchange b. IPOTSyariah Specialist	Millennial Hijrah Trends with Shariah Investment	2020

5	Chairman & Founder of TEZ Capital Group, President Director of CIMB Niaga Bank (2008-2015), President Director of PT Telkom Indonesia Tbk (2005-2007)	Digital Banking Revolution	2022
6	1. BNI Securities 2. IDX Islamic Specialist, Indonesian Stock Exchange	Sharia Investment Talks for Generation Z: Investing or Saving?	2023

The **Bachelor of Management** invited practitioners from the industrial and business community to give lectures on several courses. The persons who participated in this programme have working experience in capital markets, marketing, and human resources.

Table 25: Guest Lecturers BMP

No	Guest Lecturers	Topics	Year
1	Practitioner, Lecturer of Perbanas Institute)	General Lecture: Business and Economic Hindsight in 2020: Learning from the Past to Inspire the Future	2020
2	Practitioner from LOKALATE Nutrifood	Marketing Management II Course: "Building Digital Business in the Digital Era"	2020
3	Practitioner from LOKALATE Nutrifood	Marketing Management II Course: Market Research in Practice, Present and Future	2020
4	1. Indonesian Stock Exchange 2. IPOT Syariah	General Lecture: Anti-Stress Investment in Sharia Mutual Funds to Earn Profits for the Millennial Generation	2021
5	Practitioner from Nutrifood	Marketing Management II Course: Digital and Social Media Marketing Strategy	2021
6	Practitioner from Nutrifood	Marketing Management II Course: Collaborative Sales & Marketing in Digital Era	2021
7	Two Practitioners from Zahir Consultants	Training & Student Certification Competence "Zahir Program": Business Competence Training and Certification for Student Skills in the Digital Accounting Field	2022
8	1. n.n. 2. n.n.	Capital Market Training	2020
9	n.n.	Industrial Psychology Course: Performance Appraisal System and Employee Remuneration System	2023
10	n.n.	Certified Capital Markets Training	2023

11	MAEP (Member of the MUI National Sharia Council and the Supervisory Board of some Sharia Banking Institutions) 2. Professor at the Faculty of Economics and Business, Universitas YARSI in the field of Sharia Economics	The Role of Islamic Financial Instruments during the Pandemic	2020
12	a. Sharia Capital Markets Division, Indonesian Stock Exchange b. IPOT Syariah Specialist	Millenial Hijrah Trends with Shariah Investment	2020
13	Chairman & Founder of TEZ Capital Group, President Director of CIMB Niaga Bank (2008-2015), President Director of PT Telkom Indonesia Tbk (2005-2007)	Digital Banking Revolution	2022
14	Director of PT. Adhimix Precast Indonesia (Holding)	Management of Human Resources and Company Finances During the Pandemic	2022
15	Womanpreneur, Educator, MSME Consultant	Career Prospects for Bachelor of Management in the Business World	2022
16	Area Marketing Executive PT. Nutrifood Indonesia	Increasing the Competency of Management Study Program Graduates in the Industry and Work Communities	2022
17	n.n.	Training related to digital marketing in the Industrial Era 4.0	2022
18	Trainer dan Psychologist	Soft skills training for students in the fields of entrepreneurship and management	2022
19	1. BNI Securities 2. IDX Islamic Specialist, Indonesian Stock Exchange	Sharia Investment Talks for Generation Z: Investing or Saving?	2023
20	Sociopreneur, Founder of the Sustainable Social Innovation Foundation	Consumer behavior Course: Series 1 "Learning & Memory" Series 2 "Attitude"	2023

The **Master of Management** requires course instructors to invite guest lecturers. The guest lecturers who have been invited come from practitioners in companies and government agencies. The guest lecturer lectures are public lectures conducted at least once a semester by inviting resource persons who are competent in their fields.

Table 26: Guest Lecturers MMP

No	Guest Lecturers	Topics	Year
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1	Chairman & Founder of TEZ Capital Group, President Director of CIMB Niaga Bank (2008-2015), President Director of PT Telkom Indonesia Tbk (2005-2007)	Digital Banking Revolution	2022
2	n.n.	Talent Management in the Islamic Perspective	2020
3	MARS CFP®	Hospital management	2021
4	n.n.	Factors that Influence Entrepreneurial Success and Failure from a Banker's Perspective (BSI Senior Practitioner)	2022
5	n.n.	Management of Change Perspective of International Bankers	2021

Lecturing Tutors

In the **Bachelor of Accounting**, several courses require a tutor. Tutors are needed for Basic and Arithmetic Courses. Some courses that require tutors are *Basic Accounting*, *Cost Accounting*, *Taxation* and *Intermediate Financial Accounting 1 and 2*. The tutors are the senior students selected through a selection held by the study programme. The criteria are students in semester five and above who have passed the courses that will be given tutorials and have a cumulative grade point average ≥ 3.00 . The tutor's role is to coordinate with the course lecturer regarding the course materials that will be given by them. Then the tutor will arrange a learning schedule interactively with the students. The tutor will explain the materials provided by the lecturer during the course. In the tutor session, there will be more discussion of example questions and cases related to the course and more practice questions will be given so that students can get a lot of practice in solving calculation problems or case studies. The maximum number of tutor meetings is 12 meetings.

To support new students in adjusting to their study activities, the University under the auspices of the Distance Learning Directorate carries out new student mentoring activities involving students from their respective study programs to guide them. Another name for accompanying students is "*Kakak Asuh*" or Mentor who is tasked with providing information and assistance related to academic and non-academic activities at Universitas YARSI.

The **Bachelor of Management** provides students or alumni with the opportunity to become course tutors. The student recruitment process is carried out through interviews. The courses that employ students as tutors are *Business Feasibility Studies* and *Managerial Accounting*. The role of teaching assistants includes helping students who take these courses master technical skills, assisting lecturers in providing feedback on student performance, and assisting lecturers in assessing student assignments.

The study programme uses teaching assistance in practical courses. Recruitment of teaching assistants is done through grade selection and course lecturer interviews. The recruitment announcement is made by the study program which explains the specifications of the needs and criteria for teaching assistants. Courses that use teaching assistants for practical courses are *Introduction to Accounting*, *Entrepreneurship*, *Introduction to Accounting Lab*, *Innovation*

and Entrepreneurship, Digital Marketing, Statistics Business, Digital Business and Islamic Religious Practices.

The **Master of Management** provides senior students with the opportunity to assist junior students who need guidance. Tutors are given for the thesis course because so far students have experienced difficulties in writing their theses. The experience of senior students and alumni is very helpful in implementing this tutoring.

Tutors will also be available in *financial management, accounting for manager, strategic marketing and managerial economics.*

Appraisal:

The didactical concept of the study programmes are described in detail. Students are encouraged to take an active role in creating the learning process.

The didactical concepts of the **Bachelor programmes** are plausible, and oriented towards the programme objectives. They allow for the application of different teaching and learning methods, such as, for instance, case studies or practical projects.

Although the written didactical concept of **the Master of Management programme** is plausible, and oriented towards the programme objectives, the panel gained the impression during the conference that a so-called "flexible approach" predominates, which is mainly concretised in the inclusion of the students' professional experience. A balanced didactical mix between theory, written case studies (from textbook, internet or case clearing houses) and practical exercises or projects was missed by the reviewers. For this reason, the panel recommends the following **condition** for the **Master of Management: The University develops and implements a balanced mix of different adequate didactic methods that are applied in all courses.**

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

However, the panel gained the impression from the module descriptions that some of the sources were outdated and therefore the content was not up-to-date. Although they are updated annually, this was not reflected in the module descriptions. It also became clear that the course contents mostly focus on national aspects. International and intercultural aspects, on the other hand, were in the background. The panel therefore formulates a **strong recommendation for all programmes: The University ensures that module descriptions (contents and literature) are up-to-date.**

Although guest lecturers are invited and contribute to the students' qualification process with their special experience, either from professional practice or scientific work, but also, for example, from culture and politics, the proportion, focus and frequency must be regarded as low. In addition, there are hardly any international guest lecturers and few on the topics of management and auditing. Hence, the panel **recommends the University to ensure guest lectures from various business topics in all three programmes each year.**

Lecturing tutors support the students in the learning process and help them develop competences and skills.

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

3.4 International outlook

International contents and intercultural aspects

The **Bachelor of Accounting** recognises the importance of integrating intercultural aspects and international content into the learning process. English courses containing credits are given to students from semester one to semester six. International content is also realised by establishing an internationally oriented course, namely *International Taxation*.

In the **Bachelor of Management**, 17.85% of the total courses are delivered in English. These courses include *Consumer Behavior*, *Digital Marketing*, *Marketing Management*, *Operational Management*, *Financial Management*, *Organisational Behaviour*, *Supply Chain Management*, *Investment Management*, *Business Mathematics* and *Business Statistics*.

Several courses teach cross-cultural understanding. For example, in the *Organisational Behaviour* course, there is a subject about the differences between Western and Eastern cultures with the concept of Hofstede's cultural dimension and examples of its application in organizations and business. Another example is in *Business Communication Course* where there is communication across culture materials.

According to the self-evaluation report, the University considers its human resources (lecturers) as a strength of the **Master of Management**²³. They have expertise in the fields of research and community service. The programme also provides space for cross-cultural understanding, including *Ethics and Governance*, *Leadership and Organisational Behaviour*, *Strategic Marketing* and *Strategic Management*.

Internationality of the student body

The student body in the **Bachelor of Accounting** does not yet have activities with international content. The programme also does not have foreign students. However, in the future, the study programme will collaborate with universities abroad in education, research, and community

²³ SER, p. 57

service. To increase foreign students studying in the Management, Accounting, and Master of Management study programmes, a short course programme conducted in 19-23rd February 2024 was introduced. The theme was "Prospect of Embracing and Navigating the Future in Islamic Business and Finance". The students' countries involved in Short Course are Malaysia, USA, India, Philippines and Pakistan.

The international activities in the **Bachelor of Management** that students took part in were studying for one semester at University of Malaysia Sabah, Malaysia with two students joining. In the following year, there were Bachelor of Management students who were members of the team that took part in the "FIRST Robotic Competitions Sydney" which was held in Sydney, Australia in 2019. Furthermore, in 2023, one was selected to take part in mobility activities for Indonesian students to Maastricht University from August to November 2023.

In the **Master of Management**, one alumnus was accepted for further studies in the Netherlands.

Internationality of faculty

For the Bachelor programmes:

At the Faculty of Economics and Business, seven lecturers graduated from foreign universities. There is one lecturer who has experience teaching at a university in Malaysia. The experiences from their studies bring an international dimension to the course content and delivery. Moreover, most of the teachers also have experience participating in international conferences and workshops in Indonesia and abroad. During the short course's implementation in February 2024, BAP, BMP, and MMP involved lecturers from abroad and within the country. The lecturers involved in this activity came from academics and practitioners. The domicile of lecturers comes from Malaysia, Australia, Pakistan, Turkey, and Indonesia.

The programmes do not yet have lecturers from foreign universities as full-time or part-time lecturers. However, the study programmes try to invite lecturers from foreign universities to fill in as guest lecturers for several courses. The faculty's international programme is also realised through the number of international publications produced by lecturers. Lecturers publish research in international journals, such as the International Journal of Tourism Cities (Scopus Q2), Borsa Istanbul Review (Scopus Q2), and others. Furthermore, some lecturers participated as judges in the Business Start-Up Competition in Singapore in 2019, and then in December 2023 they plan to join the Language Study Course.

In the **Bachelor of Accounting**, several lecturers have earned degrees abroad such as Wollongong University (Australia), University of Utara Malaysia (Malaysia) and Durham University (UK). In addition, several permanent lecturers in the Accounting Study Programme specifically have certification in the field of accounting and, on average, all permanent lecturers in the accounting study programme also have national and international certifications beyond the accounting field, including Qualified Wealth Planner (QWP), MSME Companion certification, Certified Tax Trainer (CTTr) and others. Besides, some lecturers have participated in international conferences and won best paper awards. Accounting Study Programme lecturers also publish their research in Scopus-indexed international journals such as the Humanomics (now "International Journal of Ethics and Systems").

In the **Bachelor of Management**, several lecturers are graduates from international reputable university such as Radboud University Nijmegen (Netherlands), Western Illinois University (US) and Edith Cowan University (Australia). All permanent lecturers in the Bachelor of Management have national and international certifications and include Certified Risk Professionals (CRP), Certified Risk Management Officer (CRMO), Certified New Development Product Manager (CNDPM), Certified Digital Marketing Professional (CDMP), Qualified Wealth Planner (QWP), MSME Companion and others. In addition, lecturers in the Bachelor of Management routinely disseminate the results of their research at international scientific meetings, such as at the 15th Bulletin of Monetary Economics and Banking (BMEB) International Conference and Call for Papers, Gadjah Mada International Conference of Economics and Business, International Islamic Monetary Economics and Finance Conference. Moreover, many lecturers of the Bachelor of Management publish research in international journals, such as the International Journal of Tourism Cities (Scopus Q2), Borsa Istanbul Review (Scopus Q2), Journal of Islamic Monetary Economics and Finance (Scopus Q3), International Symposia in Economic Theory and Econometrics (Scopus Q4), Macroeconomics and Finance in Emerging Market Economies (Scopus Q3), and others.

The **Master of Management** is part of the Universitas YARSI's Postgraduate School. The programme has six permanent lecturers. Among these, one lecturer has experience teaching at a university in Malaysia. His experience brings an international dimension to the content and delivery of the course. In addition, most of the teachers also have experience participating in national and international conferences and workshops.

The MMP of Universitas YARSI also encourages its lecturers to pursue further education at universities abroad (such as in University of Utara Malaysia) to improve the quality of education and expand the lecturers' international network. The MM of YARSI University, which has one foreign graduate lecturer, also encourages lecturers and students to publish their research in international journals and this publication also includes joint publications with scholars from universities in other countries. The MMP also provides support for lecturers to participate in international conferences and several lecturers are involved as speakers at international forums.

Foreign language contents

The **Bachelor of Accounting** uses Indonesian and English as teaching media. Moreover, students can take English courses from semester one to semester six and students are also allowed to take English courses outside of class hours. In addition, several courses are presented using references, literature, and slides in English including *Financial Management Course*, *Sharia Accounting*, *Business and Professional Ethics*, *Business and Data Analysis*, *Analysis and the Use of Financial Reports*, and *Management Control Systems*.

The **Bachelor of Management** encourages students to become familiar with and exposed to foreign languages. The teaching and learning process in the Program already uses English language literature. Besides, the materials presented by the lecturers are in English. For example, English is used in several courses such as *Consumer Behavior*, *Organizational Behavior*, *Islamic Religion*, and *Operational Management 1*. The composition of foreign language courses for the 2018 curriculum is 20%. However, in most courses, the communication process still uses Indonesian. For the curriculum, students are required to take

and pass English language courses both with credits and non-credits from semesters one to six.

The teaching and learning process in the **Master of Management** uses Indonesian and English as teaching media. The materials in the PowerPoint slides are presented in Indonesian and English.

Appraisal:

Although there is proof that international contents are integrated into the curricula of the three programmes, the panel gained the impression that its proportion is relatively moderate and should be increased. **Therefore, the panel recommends the Bachelor of Accounting to place a stronger focus on international and intercultural aspects.** For the **Bachelor of Management** and the **Master of Management**, the panel formed the impression that the amount of credits dedicated to international and intercultural theories and aspects in the curriculum are very moderate in comparison to the standards of business programmes worldwide. Therefore they issue the following **condition: The University ensures a stronger focus on international and intercultural theories and aspects.**

The international composition of the student body is moderate, but there is proof that efforts are made to correspond to the programme concept. The measures taken to promote internationality are goal-oriented. The raising number of outgoing students reflects the priority that is given to internationality. However, the number of incoming and permanently enrolled international students remains very low. Therefore, the panel issues a **strong recommendation for the University to strengthen the student exchange and the permanently enrolled international student body.**

The internationality of the faculty consists of international academic and professional experience of the individual lecturers. The acquisition of international competences and skills are promoted. The measures taken are goal-oriented. But the panel learned that there are no international lecturers contributing to the internationality of the programmes. Therefore, **the panel recommends the University to increase the contribution of international lecturers throughout the programmes.**

The proportion of foreign language courses and required foreign language materials corresponds with the qualification objectives of the study programme, but can still be considered to be low. Therefore, the panel **strongly recommends delivering more courses in English throughout.**

	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 BA Acc	X BA Mgt, MMgt. Condition	
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

In the **Bachelor of Accounting**, communication and public speaking skills are integrated into English courses. Students have also participated in national and international conferences. Every year the student organisation in the Bachelor of Accounting has a work programme that involves students taking part in competitions that require them to make presentations for the public. It is hoped that these activities can train students in public speaking. In the curriculum, there are also *Entrepreneurship Courses* and *Business Feasibility Studies* designed to encourage interdisciplinary thinking. Then, in creating competencies and skills from various multidisciplinary fields, students can join the Independent Learning Campus (MBKM) program facilitated by the government. The MBKM program that students can participate in includes internships, independent studies, college teaching, student exchanges, and entrepreneurship. Besides the MBKM, the community service programme gathers students from different majors to be in one group. Therefore, this programme can improve collaboration, cooperation, and communication skills in one team. In addition, the community service programme can increase knowledge and information transfer to students from different disciplines.

In several modules, students are expected to present their works (in groups) and provide a formal report to exercise their communication and negotiation skills. This is to ensure that students are capable in communicating their reasoning and arguments.

The **Bachelor of Management integrates** multidisciplinary competencies and skills by offering Universitas YARSI's compulsory course, namely *Entrepreneurship*. The course is designed to promote interdisciplinary thinking because the assignments given to students by the organizations involved require broad problem-solving, an analytical approach, bringing in experience and knowledge from various areas of business administration, and using a combined approach to offer sound solutions and strategies. In improving multidisciplinary skills and competencies, BMP has included it in the course material. This material is found in business communication courses to improve your ability to communicate in English. Furthermore, to improve problem solving skills, there are problem solving and decision-making courses.

Besides that, in creating competencies and skills from various multidiscipline, students can participate in the MBKM programme and join student community services.

The SEMA student organisation works together to create joint activities with high schools and state and private universities. Students involved here may apply communication and public speaking skills in working together with all stakeholders, both internal and external. An example of a SEMA activity carried out by students regularly every year is the FEB YARSI CUP which involves around 20 high schools around campus. In this activity, students must be able to become committee members and coordinate all 150 participants. In this activity, students are also required to apply conflict management skills when friction occurs between school supporters during a match.

In the **Master of Management**, the *Entrepreneurship & Innovation* and *Business Feasibility Studies* courses are designed for interdisciplinary thinking. *Entrepreneurship and Innovation* are related to several subjects such as strategic marketing, financial management, and talent management. In the entrepreneurship and Innovation course, students are required to present

their brilliant ideas. Communication skills, public speaking skills, and teamwork skills are very necessary in innovation and entrepreneurship courses.

Appraisal:

In all programmes, the students acquire communication and public-speaking skills as well as cooperation and conflict handling skills in accordance with the course descriptions. This is supported by means of a variety of suitable didactical and methodological measures. The panel welcomes the work in small groups and integration of presentations. They also gained the impression that the many students are actively engaged in student communities.

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

When designing the curriculum of the **Bachelor of Accounting**, stakeholders from the industry, the business, and work communities are always invited. This aims to synchronize the curriculum with competency needs in the business, industry, and work communities. The curriculum prepared will equip students with the accounting knowledge and skills required by the accounting profession in various sectors. In the curriculum, there is an internship programme integrated that requires students to take part in the work community for approximately two months to find out how real work practices are carried out. In addition, at Universitas YARSI, there is a Career, Entrepreneurship, and Student Affairs Center which provides entrepreneurship training and seminars to students to provide them with entrepreneurial knowledge. Thus, the University intends to create an experience for students to face the work and business communities. Additionally, currently, the programme is also following the independent campus programme launched by the government. The programmes participated are certified internships and independent studies. The certified internships provide students with experience and skills working in a bona fide company. After completing a certified internship programme, students receive a certificate that has national recognition so it is hoped that after graduating, students will find it easier to get jobs.

To ensure that alumni of the **Bachelor of Management** occupy jobs appropriate to their field, the programme always reviews the curriculum and evaluates the learning process. In the curriculum review process, stakeholders always involve both users and academics. Thus, all contents taught to students shall be relevant to the needs of the job market. Moreover, the results of the tracer study are also used as input in curriculum development and revision. From this activity, a program review is carried out to get input regarding what should be taught to students including the integration of theory and practice to anticipate the needs of the dynamic work community. The elective and future-oriented courses offered by the programme allow students to gain expertise in new things and develop their skills in the future. For example, to

achieve an entrepreneur graduate profile, competencies are developed in entrepreneurship courses, business service studies, and thematic entrepreneurship.

Meanwhile, to improve skills that enable students to get jobs, the Bachelor of Management actively provides personal and interpersonal skills training. This is done by inviting experts in Psychology. In 2022, a student soft skills development programme was conducted in five areas, namely: (1) Creative thinking, (2) Emotional intelligence, (3) Positive thinking, (4) Problem-solving, and (5) Decision-making. This training was given to 150 students in the sixth semester so that they would be more competent in carrying out internships at companies in the seventh semester.

To encourage students to develop themselves, Universitas YARSI has a business incubator. This business incubator encourages students to become entrepreneurs. Moreover, in career development, the University has a Career and Student Affairs Center which is under the auspices of Vice Rector I. The center manages student self-development activities and graduate careers.

The **Master of Management** conducted a tracer study to find out the extent of MM graduates' competence in the work community. The results of the study tracer will be used as input in curriculum development. The MM study programme provides students with the possibility of choosing elective courses. This allows students to gain expertise in new areas.

Learning methods in the classroom provide skills for students in personal and interpersonal, communication skills in solving case study problems in English and also invite practitioner lecturers in each course, so as to provide up-to-date and dynamic teaching of market demand needs in the job market.

At the university level, there is a student self-development center, namely business incubators and career center. This business incubator encourages students to become entrepreneurs by providing workshop and necessary business infrastructures. Besides, in career development, the University has a Career and Student Affairs Center which manages student self-development activities and graduate careers.

Appraisal:

The promotion of employability – for instance through the integration of theory and practice and through the promotion of multidisciplinary competences and skills – runs as a common thread of the study programme through all its modules/courses. An internship is included in the curricula of the Bachelor 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

Structure and quantity of faculty in relation to curricular requirements

For the Bachelor programmes:

These two study programmes have a core team with permanent lecturer status. The total number of permanent lecturers in the **Bachelor of Accounting** is sixteen and the **Bachelor of Management** has 22 permanent lecturers. Therefore, there are a total of 38 permanent lecturers in FEB of YARSI. Besides permanent lecturers, the Accounting and Management Study Programmes also employ non-permanent lecturers. In each semester, there are an average of one to two non-permanent lecturers.

Permanent lecturers of the faculty are also supported by advisors or companions in lecturer career development who at certain times of the year provide training and advice on lecturer career development. The composition of the lecturer's expertise, as well as the composition of the number of lecturers consisting of permanent lecturers and non-permanent lecturers, ensure that academic standards and professional practice requirements are fully met.

The BAP and BMP adopt a mixed learning system. At the beginning of each semester, the lecturers are responsible for compiling lecture materials and then uploading them into the e-learning system. The uploaded materials can be accessed by students both before and after the lecture.

The lecturer recruitment process at the Faculty of Economics and Business (FEB YARSI) begins with an announcement to the general public. The selection process is carried out strictly to obtain competent human resources. This recruitment process is done by the Human Resources Department of Universitas YARSI, which also carries out verification procedures. The composition of the lecturers' expertise and the number of lecturers consists of permanent lecturers and non-permanent lecturers to ensure that academic standards and professional practice requirements are fully met. The following table describes the courses in the Accounting study programme along with the distribution of teaching staff:

The number of permanent lecturers in the **Bachelor of Accounting** is 16 people, five of them have doctoral qualifications and eleven of them have master's qualifications. Ten permanent lecturers have obtained educator certification. Therefore, most of the accounting lecturers, namely 62.5%, have passed the lecturer's certification.

Table 27: Faculty of the Bachelor of Accounting

	Academic Position				
	Professor	Associate Professor	Assistant Professor	Lecturer (AA atau yg blm punya)	Total
Male			3	5	6
Female			6	2	8
Total			9	7	16

Besides permanent lecturers, the Bachelor of Accounting employs non-permanent lecturers. They are practitioners from the auditing and government accounting fields.

The **Bachelor of Management** has a core team with permanent lecturer status. The total number of permanent lecturers in the Bachelor of Management S is 22 people. Besides permanent lecturers, they also employ non-permanent lecturers. In each semester, there are an average of two non-permanent lecturers.

Table 28: Faculty of the Bachelor of Management

	Academic Position				
	Professor	Associate Professor	Assistant Professor	Lecturer (AA atau yg blm punya)	Total
Male	1	2	3	8	14
Female			6	3	9
Total	1	2	10	11	23

Many permanent lecturers have completed lecturer certification or are currently taking part in workshops and training programs. The Bachelor of Management is also supported by advisors or companions in lecturer career development, who at certain times of the year provide training and advice on lecturer career development.

In the **Master of Management Study Programme**, the lecturer recruitment process begins with an announcement to the general public via YARSI media. The selection process is carried out strictly to obtain competent human resources. This recruitment process is done by the Human Resources Department of Universitas YARSI, which also carries out verification procedures. The Master of Management has a core team with permanent lecturer status. The total number of permanent lecturers in the programme is ten people. The study programme also employs non-permanent lecturers. In each semester, there are an average of six non-permanent lecturers with an industry background and practical expertise in their fields.

Table 29: Faculty of the Master of Management

	Academic Position				Total
	Professor	Associate Professor	Assistant Professor	Lecturer (AA atau yg blm punya)	
Male	1	1	2		4
Female		1	2		3
Total	1	2	4		7

Some permanent lecturers have completed lecturer certifications or are currently taking part in workshops and training programmes to increase their capacity and capability. The Master of Management is also supported by advisors or companions in Lecturer career development, who at certain times of the year provide training and advice on Lecturer career development. The Master of Management adheres to a hybrid learning system. At the beginning of each semester, the lecturers are responsible for compiling lecture materials and uploading them into the e-learning system.

Academic and pedagogical/didactical qualification of faculty/Practical Business Experience of Faculty

For all programmes:

The FEB of YARSI continues to maintain the quality of teaching by:

1. Only employing lecturers with minimum qualifications at master's level (or above) to teach at FEB of YARSI.
2. Encouraging module evaluation to be carried out every semester by lecturers according to their scientific field.
3. Encouraging permanent lecturers to continue their studies to a higher level.
4. Requiring all lecturers who do not meet the pedagogical qualifications to take part in the workshop.
5. Encouraging lecturers to prepare themselves to achieve lecturer certification.
6. Supporting funding for research and service.

Following Law Number 14 of 2005, lecturers in each study programme at FEB of YARSI are required to meet the minimum educational qualifications of a Master's Degree. After two years or more, lecturers must also have an educator certificate issued by the Ministry of Education and Culture. The FEB of YARSI develops lecturers' competence by encouraging them to take part in various trainings related to teaching methods. For example, Instructional Techniques Training, whose function is to improve lecturers' professional competence and pedagogical skills.

The faculty also encourages lecturers to take part in various competence trainings such as Financial Accounting Standards training, Audit training, and Tax brevet. Moreover, lecturers are also encouraged to obtain competence and professional certification, such as Accounting Trainer Certification by ADAI (Association of Indonesian Accounting Lecturers), Taxation Trainer Certification by ADAI, Chartered of Accountants by the Indonesian Accountant Association, Certified Public of Accountants by the Indonesian Institute of Public Accountants

(IAPI), Certified Financial Analyst, MSME²⁴ Companion Certification by BNSP. New qualifications must be owned and mastered by lecturers following demands.

Seven permanent lecturers **Bachelor of Accounting** have expertise in the field of financial accounting, two lecturers in management accounting, two lecturers in taxation, one lecturer in accounting information systems, two lecturers in auditing, one lecturer in Islamic religion. Several permanent lecturers have years of experience in companies, government organisations, banking, public accounting firms, and tax consulting offices. Moreover, all guest lecturers have experience in auditing and government. They also have key roles in programme management, student support, research, service, external relations, and staff development.

Besides having competence in accounting, permanent lecturers also always conduct research and publish it according to their expertise²⁵.

Table 30: Lecturers' Research of the Accounting Study Programme 2019-2023

No		Non Sinta (S)	S1	S2	S3	S4	S5	S6	International Index
	TOTAL	20	0	2	6	9	31	1	10

Several lecturers in the **Bachelor of Accounting** have various practical and business experiences. The permanent lecturers have become members of the Indonesian Accountants Association (IAI), members of the Indonesian Institute of Public Accountants (IAPI), and members of the Indonesian Accounting Lecturers Association (ADAI). In addition, twelve lecturers are also involved in some other practical activities, such as being business consultants, public accountants, financial consultants, capital market investors or business owners.

The **Bachelor of Management** has 23 permanent lecturers. There are five lecturers with doctoral degrees and 18 master's graduates. Based on the academic rank, there are three permanent lecturers as Associate Professors, 16 lecturers as Assistant Professors, and four lecturers. Based on the expertise, there are four permanent lecturers in the field of financial management, three in human resources management, three in marketing management, two in Sharia finance, one in operations, nine in business and others.

Based on the curriculum vitae of the lecturers, some permanent lecturers have years of experience in companies and/or government organizations. Also, all guest lecturers have experience in business, organisations, and industry. Lecturers also have key roles in programme management, student support, research, community service, external relations, and staff development.

Table 31: Lecturers' Research of the Management Study Programme 2019-2023

No		Non Sinta (S)	S1	S2	S3	S4	S5	S6	International Index
	TOTAL	20	1	9	7	18	35	0	12

²⁴ Micro, Small and Medium Enterprises (MSME)

²⁵ **Sinta** is the Science and Technology Index to measure the performance of researchers, institutions and journals in Indonesia. Indonesian journals are ranked from SINTA level 1 (highest) to 6 (lowest).

Ten lecturers in the Bachelor of Management have various practical and business experiences. Some lecturers are members of the Indonesian Management Forum (FMI). In public leadership, some lecturers hold several positions at the local/university level, such as Head of the Financial Administration Center, Head of the Center for Integrated Planning and Services, Head of the Business Incubator Center, and others. Besides that, several lecturers are also involved in some other practical activities, such as business consultants, capital market investors, business owners, managers of non-profit institutions, and reviewers for national/international journals. In addition, the Faculty of Economics and Business has an employee cooperative for lecturers and academic staff, some of the managers are lecturers at the Bachelor of Management. Therefore, practical and theoretical experiences can be applied in learning practice in the programme.

The **Master of Management** has eight permanent lecturers. Based on the curriculum vitae of the lecturers, several permanent lecturers have many years of experience in academic, corporate, and/or government organizations. In addition, guest lecturers have experience in business, organizations, and industry. They also have key roles in program management, student support, research, community service, external relations, and staff development.

Table 32: Lecturers' Research of the Master of Management Study Programme 2019-2023

No		Non Sinta (S)	S1	S2	S3	S4	S5	S6	International Index
	TOTAL	24	4	19	26	21	11	0	19

In addition, to improve competence in teaching, the Master of Management Study Programme encourages lecturers to take various competence and professional certifications, such as Certified Risk Professional, Halal Companion for MSMEs, Entrepreneurship, Marketing, and Human Resources. New qualifications must be possessed and mastered by lecturers following demands such as the ability to provide mixed learning.

Several lecturers in the **Master of Management** have various practical and business experiences. Some lecturers are members of the Indonesian Management Forum (FMI). Moreover, several lecturers are also involved in other practical activities, such as being business consultants, capital market investors, business owners, managers of non-profit institutions, and reviewers of national/international journals.

Internal cooperation

For all programmes:

Internal collaboration between faculties and study programs is carried out regularly every month through coordination meetings involving the Dean, Vice Dean, study program managers, and staff. At the coordination meetings, activities related to the Tri Dharma of Higher Education (Education, Research, and Community Service) are discussed. In educational activities, collaboration is carried out by inviting lecturers across study programmes. In this activity, the head of the study programmes builds collaboration by considering the workload of each lecturer. Moreover, Research activities are carried out through joint research between several lecturers from various study programmes. Meanwhile, community service activities are carried out through community service collaboration from various study programmes at the faculty level.

At the study programme level, the head, secretary, and lecturers of the study programme either through meetings or via WhatsApp carry out internal coordination every month. The coordination meetings are usually held at the beginning, middle, and end of the semester. The meeting discussion refers to lecturer activities (Tri Dharma of Higher Education), such as discussing the teaching load of lecturers and teaching teams, syllabus upgrading, research teams, service clusters, and other activities that support the teaching and learning process.

Student support by the faculty

For all programmes:

According to the self-evaluation report, lecturers and academic staff in FEB of YARSI ensure that students are very satisfied with the support they receive²⁶. Lecturers as academic advisors have a very important responsibility to supervise, guide, and advise students each semester starting from when students start their studies until they complete them. Students are also required to actively join campus activities. They can join several organisations at the faculty, namely the Student Senate, Student Representative Body, YES Islamic Economics Study Group and YIC Capital Markets Study Group. In addition, students can also join the Management Study Programme Student Association and the Bachelor of Accounting Student Association. The faculty also actively encourages and supports students to take part in various types and levels of competition, both local, national, and international. Moreover, international activities are coordinated by the University's International Office in the form of MBKM activities such as International Credit Transfer to Malaysia and the IISMA program.

All programmes provide students with the right to complain regarding academic matters through several options:

- Students can complaint verbally or through written e-mail to his or her Academic Advisor or Head of the Programme
- For matters that may require collective action, they can also choose to request consultancy from the student council which then will bring the matter to Vice Rector I and Vice Dean, I, responsible for academic affairs.
- For specific matters related to sexual violence or misconduct, YARSI University is committed to provide separate Task Force for Prevention and Handling of Sexual Violence.

Other facilities and infrastructure prepared by the University to support student activities are the library, sports facilities, mosque, canteen, YARSI clinic, the Prosperous Family Service Center (PPKS), career center, parking area, psychological counseling, English language training, and infrastructure (classes, auditorium, computers, etc.).

Lecturers and academic staff in the **Master of Management** ensure that students are very satisfied with the support they get. The lecturers as academic advisors have a very important responsibility to supervise, guide, and advise students each semester starting from when students start their studies until they complete them. Students are also required to actively participate in campus activities. They can join several organizations at the faculty level, namely the MM Lecturer Representative Senate, the MM Lecturer Representative Senate and the MM Student Association. Master's students can visit the library on the 2nd floor for discussion and

²⁶ SER p. 77

searching materials for lectures before starting offline and online. There is also a mosque for the Muslim students to do the prayers. YARSI also has a canteen for students and lecturers. There is also YARSI Health Care Center to provide healthcare facilities for students and all the academic community.

The advisor's duties include discussions related to student problems related to campus assignments such as thesis, and student paper assignments, helping students to find solutions in terms of research and coordination, and communication related to thesis mechanisms and thesis administration.

Student Support in Distance Learning

For all programmes:

YARSI provides special support to the blended learning process. Lecturers can upload course materials and assignments to the E-learning system called LAYAR which can be accessed online. This system is usually used to distribute lecture materials, assignments, or exam questions, as well as record student attendance in class. The LAYAR can be used for synchronous (at the same time) and asynchronous (at different times) activities. Without having to meet face-to-face with the lecturers, through LAYAR, students can download materials, do assignments or exercises, and answer exam questions. The study programmes facilitate lecturers and students to conduct lectures using the Zoom or Google Meet application. Students are free to consult with lecturers regarding obstacles encountered during the learning process through e-mail or WhatsApp.

Currently, LAYAR is managed by a professional team under the Directorate of Distance Learning, namely the Center for Online Instructional Techniques and the Center for Learning Management System Development. Meanwhile, the LAYAR Development Center is a unit that assists the Director of Distance Learning in planning, implementing, monitoring, evaluating, and reporting on LAYAR development and integrated academic support services for students within the University. If there are problems, lecturers can consult via Telegram at "Q&A LAYAR and PJJ UY Tools." For students who have problems, they can join the "Universitas YARSI's LAYAR and Distance Learning Assistance Telegram for Students" online platform.

Appraisal:

The structure and number of the faculty of the **Bachelor of Management and the Master of Management** 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. However, for the **Bachelor of Accounting**, the panel learned that there is neither a professor nor an associate professor employed. To change this in the near future the panel recommends strongly that among the faculty there is at least one associate professor with expertise in this field. They strongly recommend the **Bachelor of Accounting to make sure that the field of accounting is covered by at least one associate professor.**

The academic qualification of the faculty corresponds to the requirements and objectives of the study programme. The HEI verifies the qualifications of the faculty members by means of

an established procedure. There is proof that measures for the further qualification of the faculty members are implemented.

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

The practical business experience of the faculty corresponds to the requirement of the programme to integrate theory and practice. The panel learned that some members of the faculty gained certifications of professional experience, others do community services.

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.

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

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

4.2 Programme management

Programme Director

For all programmes:

Each study programme of YARSI is led by the Head of the Study Programme and assisted by the Study Programme Secretary. The Head of the Bachelor study programmes communicate directly to the Dean. Besides, it is supervised by the Vice Dean I for Academic Affairs. The Head

of the Master programme is directly responsible to the Director of Universitas YARSI Postgraduate School.

The authority and duties of the Head of the Study Programme are:

1. Supervising the implementation of academic activities outlined by the university, faculty, and study programmes.
2. Organising the Tridharma activities for the academic community in the study programmes following competencies in the fields of management and accounting.
3. Preparing an annual academic programme and budget, and proposing regulations and education administration to the Dean.
4. Delegating tasks, coordinating, and supervising the academic implementation which are their responsibilities.
5. Developing, implementing, and evaluating the curriculum to improve the quality and competitiveness of the study programme;
6. Ensuring the quality of teaching, research, and community service following the standards set by YARSI and the Directorate of Higher Education;
7. Ensuring the effectiveness and efficiency of the use of resources allocated to the study programme;
8. Developing a system that ensures students graduate on time and have competencies according to industry needs;
9. Coordinating with related units to support academic operational activities;
10. Encouraging the study programme to obtain external funding sources for research and community service;
11. Developing lecturer competency to increase Academic Position Level (JJA);
12. Building strong and effective internal collaboration to achieve study programme goals.

The study programme secretary is a person who assists the head of the study programme in carrying out his/her duties. In carrying out his/her duties, she/he has the authority to:

- Conduct activities related to the curriculum;
- Collect and manage study programme data;
- Report study programme activities periodically;
- Assist the head of the study programme in preparing the Strategic Plan and Annual Work and Budget Plan at the study programme level; and assist the head of the study programme in compiling monthly and annual reports.

Process organisation and administrative support for students and faculty

For all Bachelor programmes:

In supporting the learning process for students, the Faculty of Economics and Business of UY prioritises the quality of its graduates. The highest leader at the faculty level is the Dean and is assisted by the three vice deans. Vice Dean I for teaching and learning, Vice Dean II for research and Vice Dean III for community engagement and outreach. In the specific process of organisational management and academic support, the dean is assisted by Vice Dean I. In ensuring quality and improving the quality of learning, the Faculty of Economics and Business,

UY, is assisted by the Faculty Quality Assurance Group. The scope of duties of Vice Dean I are as follows:

- Developing planning, implementation, monitoring, evaluation, and development of curriculum, teaching and learning processes, evaluation of learning outcomes, management of educational facilities and infrastructure and educational innovation;
- Preparing planning, development, and coaching for student, alumni, and career affairs which are managed by the students, career, and alumni center;
- Preparing planning and coaching, community service activities, and internships managed by the community service and internship center.
- Preparing planning, implementation, and development of educational administration;
- Planning, implementing, and developing the opening of new study programmes;
- Organising data collection and management in the field of education, students, lecturers, and academic staff and submit it to the University;
- Creating a policy for New Student Admissions;
- Encouraging, directing, and coordinating student interests and talents;
- Coordinating planning, implementation, monitoring, and evaluation as well as educational innovation.

The duties of the Faculty Quality Assurance Group for the Management and Accounting Study Programmes are:

- Ensuring the preparation and development of ISO documentation;
- Ensuring that the implementation of the new system runs well;
- Ensuring that the Universitas YARSI management system is under control;
- Guaranteeing the best operational processes and services for all stakeholders;
- Building strong and effective internal collaboration that supports the achievement of faculty goals.

The administration of lecturers and students is managed by the Administration Division of the Faculty of Economics and Business. The documentation of learning, academic, research, and lecturers' community services is handled by the FEB Administration Division. Besides, student learning documentation and administration activities are carried out by the Faculty Administration Division and the Integrated Service Center under the auspices of the University.

Almost all permanent lecturers in the study programmes have national and international certifications which include CRP (Certified Risk Professionals), Certified Digital Marketing Professional (CDMP), Qualified Wealth Planner (QWP), MSME Assistant, etc.

The **Master of Management** is steered by the Postgraduate School, UY. The highest leader of the Postgraduate School is the Postgraduate Director. To ensure the quality of education and teaching at the Postgraduate School, the Humanities Field Quality Assurance Group was established. The implementation of academic and organisational administration is managed by the Head of the Study Programme and the Secretary of the Study Programme. Meanwhile, the organisational and administrative support for the learning process is carried out by the administration division of YARSI University Postgraduate School and the Integrated Service Center under the auspices of the University.

The Master of Management provides services to students through the administration division, including reminders regarding study programme card completion, Thesis consultation decrees, and Master of Management student cards alma mater jackets distributions, etc. Communication can be done both offline and online. Offline communication can be done by meeting and communicating directly to the administration division room while online communication can be realised via WhatsApp or Zoom personally or by a representative of the class leaders.

Appraisal:

For every one of the three programmes there is a programme director who 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 HEI offers the administrative staff opportunities for continuous professional development.

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

4.3 Cooperation and partnerships

Cooperation with HEIs and other academic institutions or networks and cooperation with business enterprises and other organisations

The following table shows cooperations between organisations and the **Bachelor of Accounting**:

Table 33: Cooperations and Partnerships BAP

No	Partner Institutions	Cooperation Realisation	Graduate Profile Connection
1	Association of Indonesian Accounting Lecturers (ADAI)	Basic Accounting Trainer Training for Accounting Study Program lecturers; the Basic Accounting Competency Test for students in December 2022	Financial Accountant; Management Accountant; Junior Auditor

2	Intercountbix	Tax Brevet Certification	Financial Accountant; Management Accountant; Junior Auditor; Tax consultant
3	OK OCE MSME Support Agency	Independent MBKM Internship	Financial Accountant
4	Subject Teacher Deliberation (MGMP)	Taxation training	Tax consultant
5	AFEBSI	Tri Darma in the economic and business fields	Financial Accountant and Management Accountant
6	Mandala Mekar Village	Community Service	Financial Accountant
7	STIE Indonesia (HEI)	Tri Darma in the fields of economy and business	Financial Accountant; Management Accountant; Junior Auditor; Tax consultant
8	STIE Kusumanegara (HEI)	Tri Darma in the fields of economy and business	Financial Accountant; Management Accountant; Junior Auditor; Tax consultant
9	Cempaka Putih Subdistrict	Community service	Financial Accountant
10	Kramat Jati Subdistrict	Community service	Financial Accountant
11	Kartoyo Public Accountant Firm (KAP)	Independent MBKM internship	Junior Auditor; tax consultant
12	PT Zahir Internasional	Accounting training	Financial Accountant; Management Accountant; Junior Auditor; Tax consultant
13	Indonesian Stock Exchange & BNI Securities	Investment Gallery, Capital Market Investment Training	Management Accountant

The following table shows cooperations between organisations and the **Bachelor of Management**:

Table 34: Cooperations and Partnerships BMP

No	Partners Institutions	Cooperation Realisation	Graduate Profiles Connection
1	Kanal Potensi	Soft Skills Training for Regular Class Students of the 2020 Class (Problem-Solving, Decision Making, Creative Thinking, Positive Attitude, Emotional Intelligence) August 2022	Manager, Entrepreneur, Management Analyst
2	Sahabat UMKM	Implementation of Independent Campus-Based Entrepreneurship in September-December 2022	Entrepreneurs
3	OK OCE MSME Support Agency	4 month internship; September-December 2022	Management Analyst
4	PT Zahir Internasional	Digital Accounting Training in October 2022	Manager

5	Indonesian Stock Exchange dan Indo Premier	Capital Market Training in November 2022	Indonesian Manager & Management Analyst
6	MES	MES student internship in July-October 2022, student internship network at Bank Muamalat from August 2022-January 2023	Manager
7	Nutrifood	Collaborative Teaching Practitioners are already conducted in the Marketing 2 course	Manager
8	STEI Indonesia Jakarta (HEI)	Student and Lecturer Exchange; Collaboration in Research; Collaboration in the field of Community Service	Management Analyst
9	Indonesian Stock Exchange & BNI Securities	Investment Gallery, Capital Market Investment Training	Manager & Management Analyst
10	Cilincing & Mangga Dua Social Security Agency for Employment (BPJS) Ketenagakerjaan	Independent MBKM Internship	Manager
11	PT Biro Klasifikasi Indonesia	Independent MBKM Internship	Manager
12	PT Usaha Jaya Mas Bhakti	Independent MBKM Internship	Manager
13	PT DNP Indonesia	Independent MBKM Internship	Manager
14	PT Kalimantan Prima Persada	Independent MBKM Internship	Manager
15	PT Telkom Direktorat Digital Bisnis	Independent MBKM Internship	Manager
16	AFEBSI	Tri Darma in the fields of economy and business	Entrepreneur, Management Analyst
17	Cempaka Putih Subdistrict	Community service	Entrepreneur, Management Analyst
18	Kramat Jati Subdistrict	Community service	Entrepreneur, Management Analyst

Table 35: Cooperations and Partnerships MMP

No	Master of Management Partners	Cooperation Realisation	Graduate Profile Connection
1	Darul Falah Cijati Foundation	Collaboration in the field of community service	Research Staff/Lecturers; Management Consultant
2	Institute for Research and Community Service (LPPM) of Universitas 45 Bekasi	Collaboration in the fields of teaching, research and service	Research Staff/Lecturers; Management Consultant
3	Universitas Indonesia Alumni Association (ILUNI UI) (HEI)	Collaboration in the field of research	Research Staff/Lecturers; Management Consultant
4	Sharia Economic Society	Improving the Quality of Education	Managers/Leaders in Business and Social Organizations; Entrepreneurs; Research Staff/Lecturers; Management Consultant

5	PT TEZ Capital and Finance	Collaboration in the field of education	Managers/Leaders in Business and Social Organizations; Entrepreneurs; Research Staff/Lecturers; Management Consultant
6	Al Mukmin Mosque Foundation	Collaboration in the fields of research and community service	Research Staff/Lecturers; Management Consultant

Appraisal:

The scope and nature of cooperation with HEI, other academic institutions and networks relevant for the programmes are plausibly presented. The agreements forming the basis of the cooperation are documented. The cooperation is actively pursued and has a clear impact on the conception and implementation of the study programmes. All such activities contribute to the development of the students' qualification and skills.

In case that other academic institutions or organisations conduct parts of the study programmes, the HEI ensures that the quality standards are met.

The scope and nature of cooperation with business enterprises and other institutions relevant to the programmes are plausibly presented. The agreements forming the basis of the cooperation are documented. The cooperation is actively pursued and has a clear impact on the conception and implementation of the study programmes. All such activities contribute to the development of the students' qualification and skills.

In case that other organisations conduct parts of the study programmes, the HEI ensures that the quality standards are met.

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

4.4 Facilities and equipment

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

For the Bachelor programmes:

To support the implementation of a quality education process, the FEB of YARSI University provides facilities in the form of twelve small classrooms (40 people) and eight medium-sized classrooms (80-120 people). Regarding the infrastructure, the FEB YARSI provides each classroom with a unit of projector, computer, whiteboard, lecturer chair and student chairs in varied numbers. There is also a special study room available for scientific presentations in a workshop room with a theater study room design. All facilities are ready to be used and regularly maintained every semester, and handling in the event of sudden damage.

In improving the learning process, the UY Faculty of Economics and Business has an Investment Gallery as an implementation of collaboration with the Indonesian Stock Exchange and BNI Securities. Moreover, to support practice-based courses, the Faculty of Economics and Business has a Digital Business and Capital Markets Lab with Core i5 Computer Equipment qualifications, 8 GB RAM, and SSD data storage to support courses such as Digital Business, Digital Marketing, and Investment Management.

Besides the Digital Business Lab, FEB UY has a Quantitative Lab with computer facilities used that support learning activity standards with Core i3 specifications, 8 GB RAM, and SSD data storage to support business data analysis courses and the Introductory to Accounting lab. To support the practical mini-banking courses, the FEB UY has a Mini Bank. This Mini Bank of the FEB UY contains banking miniatures that encourage graduates to work in the banking sector. Each study programme at Universitas YARSI has its own classroom facilities. According to the Self-evaluation report, there has never been a problem of shortage of classrooms, because the university provides additional classrooms that can be used together which are located on the 9th and 10th floors so that each study programme never lacks classrooms for the teaching and learning process²⁷.

Regarding facilities for students with disabilities, Universitas YARSI has provided a special path in the lobby and to the food court, and there is also an elevator with tactile buttons for those who are blind, so they can independently use the elevator. Regarding the WIFI facility in the campus area, every student can access the internet for free via all the devices they own. The **Bachelor of Management** also provides a help desk for students. If they experience problems when using WIFI, they can contact the Facilities Management Services department at the Integrated Service Center. Besides accessible WIFI for personal gadgets, students are also provided with 150 computer units connected to WIFI in the library. By using these computers, they can access various kinds of learning resources to maximize the quality of their learning.

On the other hand, students can also take advantage of centralised discussion rooms in the library with twelve closed discussion rooms and eight open discussion rooms. If students want to use this room, they can register with the library staff on duty.

The Bachelor of Management also provides facilities in the form of a Smart Class Room. It is an interactive lecture room that can be used by lecturers for teaching. The students can also work in this room which supports their learning process.

To support the teaching and learning process in the **Master of Management**, YARSI University has prepared complete facilities such as classrooms, a statistics lab, meeting rooms, a library, and internet information technology infrastructure. Classrooms are shared between the Master

²⁷ SER p. 88

of Management, the Notary Department, the Master of Hospital Study Programme and the Master of Biomedical.

Access to Literature

For all programmes:

The FEB of YARSI helps students access learning resources. These facilities include a library which is always ready to serve visiting students. Library opening hours are Monday-Friday, 08.00-16.00. Especially during mid-semester exams and final semester exams, it is open from 08.00-19.00. YARSI University Library is centralised in two locations, namely in the main building and the east building. The library can be accessed throughout the day (real-time) via the website.

The library is handled by professional staff and the qualifications of YARSI University Library staff include:

1. Master of Management : 1 person
2. Master of Library Science : 1 person
3. Bachelor of Library Science : 3 person
4. Bachelor of Informatics Engineering : 1 person
5. Diploma of Library Science : 1 person
6. Senior High School/Equivalent: 2 person
Graduates

Students can access digital media in the form of relevant literature and journals. They can access them from the campus or their respective homes.

- Management E-book
- Accounting
- Journal of the Management Study Programme
- Gadjah Mada International Journal of Business
- Jurnal Aplikasi Manajemen (JAM)
- Jurnal Manajemen Teori dan Terapan
- Russian Journal of Agricultural and Socio-Economic Sciences
- Jurnal Dinamika Manajemen Akuntansi
- Internasional Journal of Sustainability Accounting and Management
- Jurnal ASET (Akuntansi Riset)
- Jurnal Ilmiah Akuntansi (JIA)
- Jurnal Akuntansi dan Keuangan Indonesia (JAKI)
- E-resources

The number of collections that are relevant and can be accessed by the FEB of YARSI students can be seen in the following table:

Table 36: Collections in Print and Electronic Form

NO	FACULTY	NUMBER OF BOOK TITLES	NUMBER OF BOOKS
1	ECONOMY	693	803
2	MANAGEMENT	1142	1383
3	ACCOUNTING	416	527

	TOTAL	2251	2713
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Table 37: Collections of Reference Books

NO	FACULTY	NUMBER OF REFERENCE BOOK	NUMBER OF REFERENCE BOOKS
1	ECONOMY	87	105
2	MANAGEMENT	17	17
3	ACCOUNTING	8	9
	TOTAL	112	131

Appraisal:

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

Services for adequate support of the participants are documented. The requirements for students' work-station at home are listed (e.g. technical IT-equipment).

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

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

4.5 Additional services

Career counselling and placement service and Alumni Activities

Information services related to careers at Universitas YARSI are managed by the Center for Student, Careers, and Alumni Affairs. Activities carried out include workshops/seminars to prepare students to enter the work community. Moreover, graduates or students who want to develop a career as an entrepreneur can come to the University Business Incubator. The activities carried out so far include entrepreneurial assistance for students and alumni. Furthermore, students or alumni are also encouraged to obtain grants or business funding from the Indonesian Ministry of Youth and Sports, the Indonesian Ministry of Education and Culture, and other institutions.

The YARSI FEB graduates will voluntarily join the Alumni Association of the Faculty of Economics and Business to take part in academic and non-academic activities such as giving guest lectures, lecturer community service activities, and taking part in Dies Natalis event.

According to the self-evaluation report, graduates of the **Master of Management** voluntarily hold several meetings. The purpose of the meetings is to share information and career development. Activities such as breaking the fast together and Halal bi halal are often held with the Master of Management Students Association. Besides, we also held joint seminars with the Study Programme and Students Association with the alumni as main speakers to share experiences.

Appraisal:

Career counselling and placement services are offered to the students and graduates to promote their employability. The University provides sufficient resources. However, it would be helpful if students and graduates could contact their own career centre. **The panel recommends for all programmes that the University ensures that students are supported by a dedicated career centre.**

An alumni organisation has been set up with the aim of developing an alumni network. There is evidence that alumni are actively involved in supporting the students and play a vital role in programme development.

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

4.6 Financing of the study programme

The **Bachelor of Accounting** and the **Bachelor of Management S** generate income by raising students' tuition fees and also state grants. This income is then used, to finance lecturers and staff salaries, office operational needs, student activities, educational development programs, research and community services, and institutional collaboration.

Each study programme always strives for students to complete their studies. Yarsi has a policy to provide financial support for students experiencing financial difficulties. These students can submit a letter requesting a postponement of tuition payments to the Dean of the Faculty. This process ensures that students can still carry out their studies even though they have not fulfilled their obligation to pay tuition fees. Each study programme also encourages students to obtain scholarships from the government and private institutions.

Almost 100% of the **Master of Management's** income comes from student tuition fees, as well as research and community service grants, both internal and external. This income is used to finance operational costs such as lecturer and staff salaries, office operational needs, student

activities, educational development, research, community services, as well as institutional collaboration.

Appraisal:

The income related to the programme ensures that each cohort of students starting within the accreditation period can complete the study programme.

	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

For all programmes:

The quality assurance system is managed at the university level by the Directorate of Quality Assurance and Accreditation Database and then coordinated at the faculty level through the Quality Assurance Group. In managing the quality assurance system, they established a university quality policy which must be carried out by all working units, especially faculties and study programmes, in implementing the Tri Dharma.

According to the self-evaluation report, in pursuing the University's Vision, namely "Creating an Islamic institution that is respected, authoritative, of high quality and able to compete in national and international forums", Universitas YARSI is committed to professionally carrying out quality assurance through the principles of²⁸:

- Implementing a Quality Assurance System in accordance with Regulation²⁹ concerning Higher Education Quality Assurance System as an internal quality assurance framework and minimum Quality Standards or Key Performance Indicators.
- Making the University's vision, missions, goals, stakeholder input, needs and expectations of interested parties as a reference in formulating Additional Quality Standards or Additional Performance Indicators.
- Striving to improve quality to exceed the National Standards of Higher Education and to exceed the needs and expectations of interested parties through the cycle of determination, implementation, evaluation, control, and improvement to achieve accreditation with the title "Excellent" as well as international accreditation or ranking.
- Striving to increase the effectiveness of the internal quality assurance system through integrating the internal quality assurance system with the ISO 21001:2018 based Educational Organisation Management System.
- Ensuring the realisation of a quality assurance system that is effective, efficient, transparent, accountable and responsible in implementing caturdharma³⁰ to meet the needs and expectations of interested parties.
- Involving all interested parties in implementing the quality standards set as work standards for all academic community at Universitas YARSI.
- Carrying out Internal Quality Audits in a systematic and planned manner to ensure that all quality assurance systems and quality standards are running well and are able to meet the expectations and needs of interested parties.

The implementation of this policy is the formulation of various quality procedures for managing education, research, and Student Creativity Programme content, processes and output.

²⁸ SER p. 89

²⁹ Minister of Education, Culture, Research, and Technology Regulation Number 53 of 2023

³⁰ Elements of Catur Dharma are: "To be an asset to the nation", "To provide the best service to our customers", "To respect individuals and promote teamwork", and "To continually strive for excellence".

Procedures for guaranteeing the quality of educational content, processes and outcomes are contained in the curriculum design and development procedures. Document for curriculum development and learning of Universitas YARSI University is Rector's Regulation³¹ concerning evaluation, curriculum development and learning programmes of the undergraduate, professional and postgraduate programmes. The document confirms that the formulation of content, processes and output of Universitas YARSI education refers to the National Higher Education Standards, namely graduate competency standards. The aspects of quality monitored in this document is:

- **Graduate Competences:** The study programme must determine the profile of the graduates produced based on the results of the tracer study results, job market needs required by the government and the business and industry communities, as well as the need to develop science and technology. The profile of study programme graduates' must be prepared by a group of similar study programmes/study programme associations, so that there is an agreement that can be accepted and used as a reference nationally; preparing study programme profiles involving stakeholders who can contribute to achieving convergence and connectivity between educational institutions and stakeholders who will use the graduates, to ensure the quality of graduates; determining graduate abilities must include four elements to make it a graduate learning achievement, which includes elements of attitude, knowledge, general skills and special skills; identify local/regional strength or wisdom to build the uniqueness of the study programme.
- **Learning Content:** Learning content is a minimum criterion for the level of depth and breadth of learning materials; The depth and breadth of learning material refers to the learning outcomes of graduates; In professional and postgraduate programmes, they must utilise research results and community service results; The level of depth and breadth of learning material for each educational programme is formulated by referring to the description of the learning outcomes of graduates from the Indonesian National Qualifications Framework; They must be stated in study materials structured in the form of courses.
- **Learning Process:** The learning process determined by the study programme must include: a. characteristics of the learning process; b. learning process planning; c. learning process implementation; and d. student learning weight. Learning process planning is prepared for each course and presented in a semester learning plan. The semester learning plan or other terms are determined and developed by lecturers independently or together in expertise groups in the study programme. The semester learning plan for each course must be reviewed and adjusted periodically to developments of science and technology. The official language of instruction used in education and learning activities is Indonesian, or English for international classes. Learning methods that can be chosen for carrying course learning include: group discussions, simulations, case studies, collaborative learning, cooperative learning, project-based learning, problem-based learning, or other learning methods, which can effectively facilitate the fulfillment of graduate learning outcomes. Forms of learning that can be carried out are: a. lectures; b. responses and tutorials; c. seminar; and d. practicum, studio practice, workshop practice, or field practice; e. research, design, or

³¹ Universitas YARSI University is Rector's Regulation No.: 001/INT/PER/REK/UY/VII/2020

development; f. military training; g. student exchange; h. internship; i. entrepreneurship; and/or j. another form of Community Service.

- **Learning Assessment:** Learning assessment is assessment of student learning processes and outcomes in order to fulfill graduate learning outcomes which includes: a. assessment principles; b. assessment techniques and instruments; c. assessment mechanisms and procedures; d. assessment implementation; e. assessment report; and f. student judgement. Assessment mechanism for: a. preparing, delivering, agreeing on stages, techniques, instruments, criteria, indicators and assessment weights between assessors and those assessed is carried out in accordance with the learning plan; b. carrying out the assessment process in accordance with the stages, techniques, instruments, criteria, indicators and assessment weights which contain the assessment principles; c. providing feedback and opportunities to question assessment results to students; and d. documenting the assessment of student learning processes and outcomes in an accountable and transparent manner. The assessors are: a. teaching lecturers or team of teaching lecturers; b. a teaching lecturer or a team of teaching lecturers including students; and/or c. teaching lecturers or team of teaching lecturers including relevant stakeholders.

To ensure the implementation of content, process and output quality policies in accordance with the Rector's Decree at the faculty and study programme level. The study programme formulates content using procedure based on the Curriculum Planning and Development guideline. Also, for process management and for output management guidelines do exist.

5.2 Instruments of quality assurance

Evaluation by students, faculty and external evaluation by alumni, employers and third parties

For all programmes:

BAP, BMP, and MMP always evaluate the learning process periodically. The purpose of the learning evaluation is to find out the extent of the process and results of the teaching and learning process carried out by the study programme at YARSI University so that the results can be used as input in determining work programmes in the following semesters. Evaluations are done by students to evaluate the performance of teaching lecturers, learning facilities and infrastructure, and Student Academic Services. Meanwhile, evaluation of facilities, infrastructure, and student information services is an instrument for assessing the adequacy and suitability of facilities and infrastructure in supporting the learning process and performance of academic information service staff which is carried out at the end of each semester to improve and increase the quality of facilities and infrastructure, as well as student information services.

Evaluation by students in the learning process Lecturer Evaluation by Students is an instrument for assessing the performance of lecturers which is carried out at the end of each semester and based on Lecture and Practicum Procedures. The Teaching Lecturer Evaluation Output is useful for lecturers as information to improve themselves if there are weaknesses in the learning process and develop their potential and strengths.

Regarding the implementation of the learning process at **BAP and BMP**, YARSI FEB regularly carries out evaluations by distributing **questionnaires to lecturers and staff** as well as students regarding the learning process, academics, and existing facilities and infrastructure at the faculty.

YARSI FEB carries out a review of the lecturer's workload and adjusts it to the lecturer's competence and expertise; supervises lecturers so that they arrive on time and teach according to the specified time; involves lecturers in study programmes to take part in seminars and training or technical guidance so that competence, expertise and insight can further develop, including trainings on preparing semester learning plans, and trainings on preparing lecture materials.

The **Master of Management** of the Postgraduate School at Universitas YARSI regularly carries out evaluations by distributing questionnaires to lecturers and staff regarding the learning process, academic community, and the existing facilities and infrastructure:

- Questionnaire for lecturer satisfaction with the services and facilities/infrastructure of Yarsi University;
- Questionnaire for lecturer satisfaction with community service management systems and practices;
- Questionnaire for lecturer satisfaction with research management systems and practices;
- Questionnaire for lecturer satisfaction with human resource management systems and practices.

Furthermore, there is also an evaluation from the Academic Staff. The same four aspects of satisfaction are surveyed here as under "Faculty".

To improve the quality of the **Bachelor of Accounting and the Bachelor of Management**, the study programme also asks **external stakeholders** to provide input, criticisms, and suggestions. Questionnaires are sent to graduate employers, collaboration partners and also alumni. This activity is carried out every year to increase stakeholder satisfaction with the Accounting Study Program. The study programme also conducted a survey of alumni through the Alumni Tracer Study.

The programmes also conducted surveys of graduate/student superiors including 1) Stakeholder Satisfaction Evaluation of students who took part in the MBKM programme, 2) Internship Feedback.

The **Bachelor of Management** also conducted surveys with alumni from different classes whose jobs are relevant to management graduates, including entrepreneurs, bank employees, creative industries, account managers and customs. The alumni stated that the courses taught by the study program were relevant to the alumni's jobs, such as basic management, computer applications and business communication courses. However, alumni suggested the need for additional courses to be more competitive, such as design thinking, data and digital analysis. As the follow-up for this suggestion, in the latest curriculum, these courses have been included. Moreover, they also proposed to increase the number of projects that make students practice directly to apply their knowledge. The Management Study Programme also conducted surveys with employers regarding the performance of alumni. Users stated that alumni had quite good

adaptation and communication skills. Just like alumni, they emphasized the relevance of lecture materials related to data and digital analysis.

To improve the quality of the competences of graduates, the **Master of Management** asks the stakeholders to provide input, criticism, and suggestions through questionnaires sent to graduate employers, collaboration partners, and also to alumni of the study programme. This evaluation is carried out every year to increase stakeholder satisfaction with the implementation of the teaching and learning process in the Master of Management. For example, there was input from students to involve more practitioners in the Production Management course so that it was more relevant to students, some of whom are already working.

The external evaluation process from alumni, graduate users, and feedback from internship partners in the Master of Management is carried out online. Meanwhile, the tracer study process for alumni and graduate users is managed under the auspices of the Career, Alumni, and Student Center, YARSI University. The Master of Management Study Programme conducts a survey of alumni through the Alumni Tracer Study which has been provided by the Career, Alumni, and Student Center, YARSI University online.

5.3 Programme documentation

Programme description and information on activities during the academic year

For the Bachelor programmes:

A description of the curriculum in the form of a study programme curriculum book is available on the website. According to the university's OBE-Based MBKM Curriculum Guide document, the minimum standards for program curriculum documents include: Study Programme Identity, Curriculum Evaluation and Tracer Study, Foundations for Curriculum Design and Development, Formulation of Vision, Missions, Goals, Strategies and Values, Determination of Study Materials, Formation of Courses, Curriculum Matrix and Maps, Semester Learning Plans, Implementation Plans for Student Learning Rights, Management and Curriculum Implementation Mechanisms, Learning Strategies and Evaluation.

Information related to the programmes such as vision, missions, objectives, scientific vision of graduate profiles, learning outcomes, accreditation, academic calendar, leaders, lecturers, and facilities can be seen on the website. Besides, information related to academic and non-academic aspects of the Management study programs can be seen on social media through Instagram. Meanwhile documentation related to lectures and study programmes utilises the e-learning platform and can be only accessed by students.

Various kinds of information regarding the **Master of Management** at Universitas YARSI are available on the website. Information on this page includes the academic calendar, facilities, activities, scientific vision, learning outcomes that are targets for the learning process, graduate profiles, and job prospects, as well as faculty profiles. Also, information regarding Research and Community Service activities can be accessed via the University website.

Students of the Master of Management can also access academic information services from the e-learning platform which contains information regarding the academic calendar, updates

regarding lecture activities, and payment of tuition fees. Through this service, students can also download the Academic Guidebook. This Guidebook contains guidelines regarding various academic provisions such as the academic supervision process, filling out study card, how to take part in lectures and practicums, assessment provisions, as well as the undergraduate thesis flow and process.

For all programmes:

Information about activities throughout the academic year are published online. Universitas YARSI has information facility for all activities during the lecture process both in the academic year and semester for all students, teaching staff, and lecturers. This facility is provided by the university in the Academic Information System platform. This information can be accessed by YARSI internal groups. On this page, all information is available regarding activities on the academic agenda, when the academic activities will be held, and what are the provisions for each academic activity.

The latest information regarding the **Bachelor of Management** and the **Master of Management** can also be seen at Instagram. Academic and non-academic activities are also documented on the study programme's official social media pages which are managed directly by the study programmes.

Appraisal:

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

Tracking of the actual study workload takes place regularly. However, there is no evidence that the workload per semester (ECTS: min. 750 hours) is tracked and calculated. The conversion of national credits into ECTS is calculated by using an algorithm. Therefore, the panel imposes a **condition for the Bachelor programmes: The University implements a student workload evaluation system which is based on the ECTS-workload of the semester**. For the Master of Management, this condition was already mentioned in Chapter 3.2.3.

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.

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

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.

The study programme's content, curriculum and examination scheme have been suitably documented and published (e.g. course plan and exam regulations). Descriptions can also be found in English.

Press relations and network communication are actively maintained. In its annual report the HEI presents a summary of the activities of the academic year. The University has its own television station, on which news and events are announced.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
5.1* Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)				X BA Acc BA Mgt 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)			X		
5.3.2 Information on activities during the academic year		X			

Quality profile

Universitas Yarsi, Jakartaarta, Indonesia

Bachelor programmes /Master programme:

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

		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 BA Acc, Mgt	X MMgt Condition	
2.2	Counselling for prospective students			X		
2.3*	Selection procedure (if relevant)			X MMgt		X BA
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 Condition	
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)				X BA Acc; Mgt Condition X MMgt Condition	
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		

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.1.3*	Integration of theory and practice (Asterisk Criterion)			X		
3.1.4	Interdisciplinary thinking			X		
3.1.5	Ethical aspects			X		
3.1.6*	Methods and scientific practice (Asterisk Criterion)			X		
3.1.7*	Examination and final thesis (Asterisk Criterion)			X		
3.2	Structure					
3.2.1*	Modular structure of the study programme (Asterisk Criterion)			X		
3.2.2*	Study and exam regulations (Asterisk Criterion)				X Condition	
3.2.3*	Feasibility of study workload (Asterisk Criterion)			X BA Acc; BA Mgt	X MMgt Condition	
3.2.4	Equality of opportunity			X		
3.3	Didactical concept					
3.3.1*	Logic and plausibility of the didactical concept (Asterisk Criterion)			X	X MMgt Condition	
3.3.2*	Course materials (Asterisk Criterion)			X		
3.3.3	Guest lecturers			X		
3.3.4	Lecturing tutors			X		
3.4	Internationality					
3.4.1*	International contents and intercultural aspects (Asterisk Criterion)			X		
3.4.2	Internationality of the student body			X		
3.4.3	Internationality of faculty			X		
3.4.4	Foreign language contents			X		
3.5*	Multidisciplinary competences and skills (Asterisk Criterion)			X		
3.6*	Skills for employment / Employability (Asterisk Criterion)			X		
4.	Academic environment and framework conditions					
4.1	Faculty					
4.1.1*	Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			X		
4.1.2*	Academic qualification of faculty (Asterisk Criterion)			X		
4.1.3*	Pedagogical / didactical qualification of faculty (Asterisk Criterion)			X		
4.1.4	Practical business experience of faculty			X		
4.1.5*	Internal cooperation (Asterisk Criterion)			X		

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.1.6*	Student support by the faculty (Asterisk Criterion)			X		
4.1.7(*)	Student support in distance learning (only relevant and an Asterisk Criterion for blended-learning/distance learning programmes)					X
4.2	Programme management					
4.2.1*	Programme Director (Asterisk Criterion)			X		
4.2.2	Process organisation and administrative support for students and faculty			X		
4.3	Cooperation and partnerships					
4.3.1(*)	Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)			X		
4.3.2(*)	Cooperation with business enterprises and other organisations (Asterisk Criterion for educational and vocational programmes, franchise programmes)			X		
4.4	Facilities and equipment					
4.4.1*	Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)			X		
4.4.2*	Access to literature (Asterisk Criterion)			X		
4.5	Additional services					
4.5.1	Career counselling and placement service			X		
4.5.2	Alumni Activities			X		
4.6*	Financing of the study programme (Asterisk Criterion)			X		
5	Quality assurance and documentation					
5.1*	Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)				X BA Acc BA Mgt 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)			X		
5.3.2	Information on activities during the academic year			X		