

# Decision of the FIBAA Accreditation and Certification Committee



**5<sup>th</sup> Meeting on March 23, 2022**

## **PROGRAMME ACCREDITATION**

<b>Project Number:</b>	20/067 Cluster 1
<b>Higher Education Institution:</b>	Universitas Pembangunan Nasional "Veteran" – Jawa, Timur, Surabaya, Indonesia (UPNVJT)
<b>Location:</b>	Surabaya, Indonesia
<b>Study Programme:</b>	Bachelor of Accounting Master of Accounting
<b>Type of Accreditation:</b>	initial accreditation

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

According to § 7 (6) in conjunction with § 9 (1) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from April 2020, the study programmes are accredited without conditions.

Period of Accreditation: March 23, 2022 to March 22, 2027.

The FIBAA Quality Seal is awarded.



## Assessment Report

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**Higher Education Institution:**

Universitas Pembangunan Nasional “Veteran” –  
Jawa, Timur, Surabaya, Indonesia (UPNVJT)

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**Bachelor/Master programme:**

Bachelor of Accounting  
Master of Accounting

# General information on the study programme

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## **Brief description of the study programmes:**

### Bachelor of Accounting

The Bachelor programme Bachelor of Accounting within four years (8 semesters) aims to produce accountants with state defense character. The study programme equips students with a solid theoretical foundation of accounting concepts and reasoning combined with practical applications and implementation. For graduation students must obtain a minimum of 144 sks credits within 8 semesters. Graduates receive the degree "Bachelor of Accounting."

### Master of Accounting

The Master programme Master of Accounting aims to train and educate qualified staff. The learning outcomes focus on four aspects: attitudes, knowledge, general skills and specialized skills. The graduate profiles of the programmes are Accounting, Finance and Tax Managers and Internal and external auditors in the private and public sectors. For graduation students must obtain a minimum of 47 sks credits within 4 semesters. Graduates receive the degree "Master of Accounting".

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## **Type of study programme:**

Bachelor of Accounting- Undergraduate/ Bachelor of Accounting

Master of Accounting- Postgraduate / Master of Accounting

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

Bachelor of Accounting – 4 Years ; 144 sks credits / 232 ECTS

Master of Accounting- 2 Years; 47 sks credits / 75.57 ECTS

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## **Mode of study:**

Bachelor of Accounting- full time

Master of Accounting- full time

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## **Didactic approach:**

Bachelor of Accounting- study programme with obligatory class attendance

Master of Accounting- study programme with obligatory class attendance

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## **Double/Joint Degree programme:**

N/A

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

Bachelor of Accounting- no data available

Master of Accounting- no data available

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## **Programme cycle starts in:**

Bachelor of Accounting- summer semester

Master of Accounting- summer semester

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## **Initial start of the programme:**

Bachelor of Accounting- 2019  
Master of Accounting- 1991

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**Type of accreditation:**

Bachelor of Accounting- initial accreditation  
Master of Accounting -initial accreditation

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**For re-accreditation: last accreditation period:**

N/A

# Procedure

A contract for the Universitas Pembangunan Nasional “Veteran” – Jawa, Timur, Surabaya, Indonesia (UPNVJT) initial accreditation of the Bachelor study programme: Public Administration was made between FIBAA and on November 26, 2020. On June 25, 2021 the HEI submitted a self-evaluation report, which included a detailed description of the programme and further documents to prove that the criteria for programme accreditation were met.

At the same time, FIBAA appointed a review panel<sup>1</sup>. The HEI has agreed with the chosen experts. The panel consisted of:

**Prof. Dr. Susanne Czech-Winkelmann**

RheinMain University of Applied Sciences, Wiesbaden, Germany  
Professor em. for Sales Management

**Dr. Ekkehard Hermsdorf, MBA**

Volkswagen Group AutoVision GmbH, Wolfsburg  
Head of Quality Management / Qualification  
Coordination

**Prof. Dr. Matthias Hiller**

SRH Fernhochschule - The Mobile University  
University of Applied Sciences, Riedlingen, Germany  
Professor of Accounting

**Prof. Dr. Rainer Kuehl**

University of Giessen, Germany  
University professor at the Institute of Agricultural and Food Business Management

**Marie-Luise Meier**

University of Lisboa, Portugal

**Dr. Fosa Sarassina**

Bisnis Universitas Gadja Mada  
Lecturer Management

FIBAA project manager:  
Johanna Schrieber

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an online conference (because of the Covid-19 pandemic). The online conference took place on August 23, 24 and 25 via the video conferencing tool *Zoom*. The same cluster included an appraisal of Management (Bachelor), Management (Magister), Business Administration (Bachelor), Agribusiness (Bachelor), Agribusiness (Master). At the end of the online conference, the panel has given a short feedback on its first impressions to representatives of the HEI.

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<sup>1</sup> The panel is presented in alphabetical order.

The assessment report based on this was delivered to the HEI for comment on March 03, 2022. The statement on the report was given up on March 23. 2022. It has been taken into account in the report at hand. For the overall assessment of the programme, please refer to the quality profile at the end of this report.

# Summary

The **Bachelor of Accounting** offered by the Universitas Pembangunan Nasional “Veteran” – Jawa, Timur, Surabaya, Indonesia (UPNVJT) fulfils the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on March, 23, 2022 and finishing on March 22, 2027. 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 quality requirement that has not been fulfilled:

- Internationality of the student body (see chapter 3.4.2)
- Internationality of faculty (see chapter 3.4.3)

are not asterisk criteria and therefore do not lead to a condition. The measures the HEI takes to solve the identified problems are to be considered during the re-accreditation.

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

- More English should be integrated into the curriculum. For example, through more English literature (see chapter 1.2):
- intensifying the preparation of English language skills by additional courses, especially for Business English (see chapter 2.5);
- separating the e-mail addresses and the evaluations in the future (see chapter 5.2.1)

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

The **Master of Accounting** offered by the Universitas Pembangunan Nasional “Veteran” – Jawa, Timur, Surabaya, Indonesia (UPNVJT) fulfils the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on March, 23, 2022 and finishing on March 22, 2027. 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 quality requirements that has not been fulfilled:

- Positioning of the study programme (see chapter 1.3)
- Internationality of the student body (see chapter 3.4.2)
- Internationality of faculty (see chapter 3.4.3)

are not asterisk criteria and therefore do not lead to a condition. The measures the HEI takes to solve the identified problems are to be considered during the re-accreditation.

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

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- intensifying the preparation of English language skills by additional courses, especially for Business English (see chapter 2.5);
- separating the e-mail addresses and the evaluations in the future (see chapter 5.2.1)

# Information

## Information on the Institution

Universitas Pembangunan Nasional “Veteran” Jawa Timur (UPNVJT) started in 1959 as the Academy of Administration “Veteran” Surabaya and, until 2014, was a private university under the Ministry of Defence of the Republic of Indonesia. UPNVJT changed its status legally as a state/public university from October 6<sup>th</sup>, 2014. UPNVJT has more than 13,000 students and offers 28 study programmes under seven faculties (Faculty of Business and Economics; Faculty of Engineering; Faculty of Architecture and Design; Faculty of Law; Faculty of Computer Science; Faculty of Agriculture; Faculty of Social and Political Sciences<sup>2</sup>. UPNVJT’s vision is to become the leading university with *Bela Negara* or State Defence characters<sup>3</sup>. The state defence characters are defined as nationalism, aware of being a citizen of the nation and the state, willing to sacrifice, believing that Pancasila (five principles of the national Constitution of the Republic of Indonesia)<sup>4</sup> is the basis of the state and has the initial ability to defend the state all of which must be embraced by the entire academic community and instilled in students in the learning process. The *Bela Negara* characters and values are embedded in UPNVJT’s teaching, research, and community service.

Specifically, the UPNVJT missions are:

- Developing the education with focus on producing “Bela Negara” values and characters in its graduates and academics.
- Improving the culture of research and innovation in the development of science and technology to advance the community.
- Conducting community service based on local wisdom illuminated by research and innovation.
- Performing good and clean governance with accountability and transparency in regard of finance and budgeting.
- Developing excellent human resource quality in attitude and value, performance, knowledge, and managerial skills.
- Improving the management system of integrated facilities and infrastructure.
- Advancing institutional cooperation with stakeholders both domestically and internationally.

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<sup>2</sup> In the following: FISIP.

<sup>3</sup> Bela Negara became Indonesian policy in October 2015 through the [2015 Defence White Paper](#). A three-step Action Plan was developed. The first step of implementation is the “dissemination, harmonisation, synchronisation, coordination, and evaluation” of Bela Negara, which is broken down into twelve actions and bulleted standards of evaluation. These actions include the creation of instructional modules for Bela Negara programmes, organising national consultation meetings and conferences, **designing curricula**, forming coordination and evaluation bodies, and planning multi-tiered cadre training programmes.

<sup>4</sup> Pancasila is the official, foundational philosophical theory of Indonesia. It is composed of five principles and contends that they are inseparable and interrelated: Belief in God, Humanity, Unity of Indonesia, Democracy and Social Justice.

UPNVJT strives to deliver its mission, both nationally and internationally. It strategically boosts its international outreach by offering various programmes such as joint-research, joint-teaching and hosting international students. UPNVJT has permanent cooperation with universities and education institutions abroad, for example, with Murdoch University Australia, Pearson Education and universities in Asia and South-East Asia regions. UPNVJT recently established a mutual cooperation with UiTM – Malaysia (Kelantan and Sarawak) by which several study programmes have already conducted virtual joint-teaching collaborations. UPNVJT is an associate member of ASEAN Universities Network for Quality Assurance (AUN-QA) as well as a member of WAEJUC (Western Australia- East Java Universities Consortium). This is in line with UPNVJT strategic plan for 2020-2024 to increase its competitiveness in the Southeast Asia (ASEAN) area. UPNVJT is an “A” status institution (superior) declared by the National Accreditation Board (BAN-PT). For the best practice of quality assurance system, UPNVJT has been applying ISO 9001:2015 and the internal quality assurance system with PDCA principles.

## **Further development of the programme, statistical data and evaluation results**

### **Bachelor of Accounting**

Based on Decree Number: 1327/SK/BAN-PT/Akred/S/V/2019 dated May 7, 2019, Bachelor of Accounting (BAcc) Study Program, Faculty of Economics and Business, UPNVJT

was obtained accreditation A with a score of 366. The BAcc currently manages three accounting concentrations: financial accounting, public sector accounting, and management accounting.

In the last three years, the BAcc study program has 665 graduates with an average GPA of 3.32 and a length of study of 44 months or 3.67 years. Data on graduates who have worked shows that the waiting time for graduates to get their first job is very good, namely three months. Based on the tracer study, 82% of the first job of the alumni are in accounting, which indicates that the BAcc study program is on the right track in supporting the community for the accounting profession.

The BAcc study program developed the curriculum following the requirements of Indonesian National Qualification Framework (KKNI) level 6 with state defense character and international accounting standards such as International Education Standards (IESs) issued by the International Federation of Accountants (IFAC).

		2016	2015	2014	2013	
# Study Places		320	320	320	320	
# Applicants	∑					
	f					
	m					
Application rate		0,00%	0,00%	0,00%	0,00%	
# First-Year Student	∑	308	222	301	309	
	f	210	156	210	230	
	m	98	66	91	79	
Rate of female students		0,681818182	0,702702703	0,698	0,74433657	
# Foreign Students	∑	0	0	0	0	
	f					
	m					
Rate of foreign students		0	0	0	0	
Percentage of occupied study places		96,25%	69,38%	94,06%	96,56%	
# Graduates	∑	264	208	288	305	
	f					
	m					
Success rate		85,71%	93,69%	95,68%	98,71%	
Dropout rate		14,29%	6,31%	4,32%	1,29%	
Average duration of study				3,8 years	3,8 years	
Average grade of final degree				3,45 (GPA out of 4)	3,35 (GPA out of 4)	

### **Master of Accounting**

Master of Accounting (hereafter abbreviated by MAcc) was established in 1999 under the Faculty of Economics and Business. In the last three years, MAcc has graduated 155 students with an average length of study 21 months. Based on Decree Number: 0326/SK/BAN-PT/Akred/M/I/2017 dated January 10th, 2017, MAcc was obtained accreditation B. MAcc will be reaccredited by Indonesia National Accreditation Board for Higher Education (BAN-PT) regularly every 5years and it is scheduled to be reaccredited on January 10th, 2022.

Previous recommendation from previous accreditation suggests MAcc to improve its documentation system, facilities, and add more courses that can meet the market needs. Based on recommendation on previous accreditation, major improvements had been done. MAcc currently has an academic system that is integrated with the Bureau of Academic, Student Affairs, Planning, and Cooperation (BAKPK), built infrastructure facilities that support the teaching and learning process, and improved the competence of both lecturers and staffs. It constantly evaluated its curriculum by inviting alumnis, stakeholders and education consultants regularly to meet market needs and demands with more concentrations and practical courses, multi-disciplinary approach as well as increasing strategic partnership with other institutions.

		2020	2019	2018	2017	6. Cohort
# Study Places		40	40	40	40	0
# Applicants	∑	40	40	36	41	0
	f					
	m					
Application rate		100,00%	100,00%	90,00%	102,50%	#DIV/0!
# First-Year Student	∑	31	34	23	30	0
	f	20	21	12	20	0
	m	11	13	11	10	0
Rate of female students		0,64516129	0,617647059	0,52173913	0,666666667	#DIV/0!
# Foreign Students	∑	0	0	0	0	0
	f	0	0	0	0	
	m	0	0	0	0	
Rate of foreign students		0	0	0	0	#DIV/0!
Percentage of occupied study places		77,50%	85,00%	57,50%	75,00%	#DIV/0!
# Graduates	∑	0	21	17	24	0
	f	0	15	9	15	0
	m	0	6	8	9	0
Success rate		0,00%	61,76%	73,91%	80,00%	re
Dropout rate		100,00%	38,24%	26,09%	20,00%	#WERT!
Average duration of study		0	17	23	17	
Average grade of final degree		3,9	3,9	3,83	3,79	

## Appraisal

The descriptions and statistical data show that these are very well-established programmes that are well received by the students. There are a large number of applicants in each programme. However, no international students are enrolled. The HEI could therefore focus more on international students (see 3.4).

# Programme Description and Appraisal in Detail

## 1. Objectives

### 1.1 Objectives of the study programme (Asterisk Criterion)

#### **Bachelor of Accounting**

The BAcc study programme equips students with a solid theoretical foundation of accounting concepts and reasoning combined with practical applications and implementation. In addition, students are provided with the necessary academic, practical, and soft skills.

The Programme Learning Objectives are presented as follows:

The graduates should be

- able to identify, compile and analyse financial statements and other information for managerial decision making;
- able to audit financial statements and make audit reports based on international accounting standards;
- able to utilize technology to solve problems in accounting;
- able to show critical thinking with the ability to solve problems and awareness of the global community environment;
- able to show awareness of ethical behavior and social responsibility with the state defense character to the professional field of accounting.

The BAcc study programme developed the curriculum following the requirements of Indonesian National Qualification Framework (KKNI) level 6 with state defense character and international accounting standards such as International Education Standards (IESs) issued by the International Federation of Accountants (IFAC).

#### **Master of Accounting**

MAcc is following the National Qualification Framework of Indonesia (KKNI) level 8 and higher education national standards in formulating and developing its curriculum and learning outcomes. Students must obtain 46 SKS (credit semester system) within minimum 4 semesters and maximum 8 semesters. MAcc held focus group discussion with the stakeholders to determine study programme objectives and later formulate graduate profiles, learning outcomes, and curriculum. Those three contents of the MAcc study programme have been guided by the core curriculum set by the consortium, namely the Indonesian Institute of Accountants (IAI) which applies nationally, Association of Indonesian Master of Accounting Study Programmes (APSSAI), Stakeholders and comparative studies with several universities.

The Graduate Profiles of MAcc are:

1. Accounting, finance and tax Managers
2. Internal and external auditors in the private and public sectors.
3. Accounting, finance, and tax Consultant
4. Entrepreneurs on a local, national, and global scale
5. Researcher in accounting, finance, taxation and the public sector
6. Educator accountant

According to the curriculum, the expected learning outcomes should provide the following qualifications:

- A state defense character. A personal character with integrity, good work ethic, and discipline attitude.
- Professionals. Produce graduates who are professional and have academic and applied skills in the field of accounting.
- Researcher. Explore and develop the field of accounting, both on a scientific and applied basis.
- Problem Solver. The ability to implement and disseminate the field of accounting solutions to the problems of the business community.

The learning outcomes for MAcc focuses on four aspects: attitudes, knowledge, general skills and specialised skills (the elaboration of each aspect is provided in chapter 3.1). Attitude aspects have been set by the National Qualification Framework (KKNI), while general skills have been formulated by the Ministry of Education, Culture, Research and Technology (Mendikbud Ristek). Knowledge and specialized skills are determined by the HEI, while also being informed by the stakeholders, professional association and education consultants Student centered learning (SCL) is used by MAcc in its teaching and learning methods. Students are expected to master both critical and reflective understanding on accounting field in the local, national and international contexts.

## Appraisal:

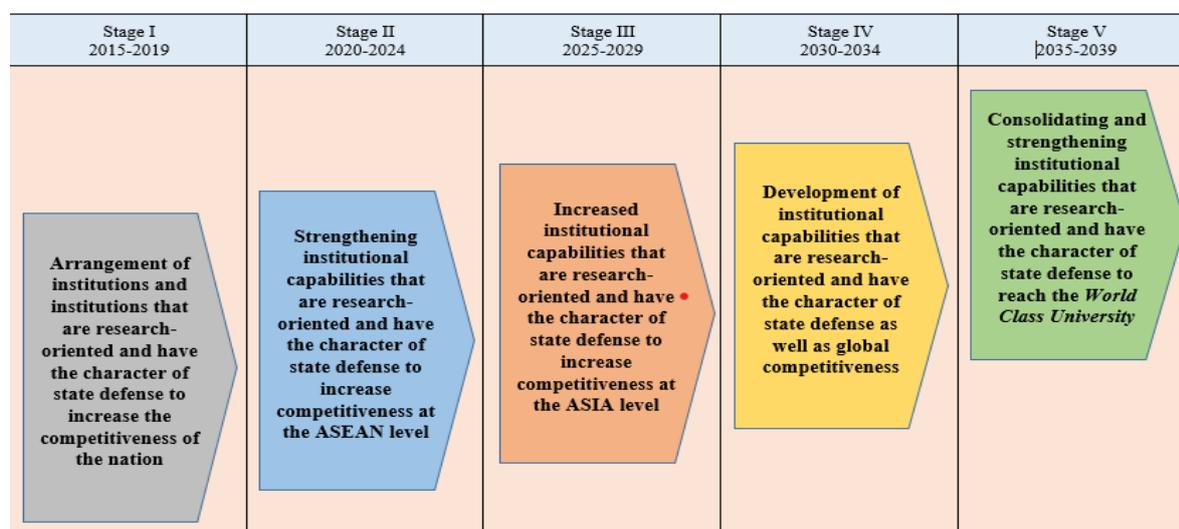
During the online conference, the panel learned from students and alumni that graduates have good chances on the labour market. This confirms that the objectives of the programme at hand meet the expectations of employers. The qualification objectives are explained and convincingly presented in relation to target group, targeted professional fields, 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 qualifications framework of Indonesia.

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

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

Indonesia is a multicultural country with 274 million inhabitants on more than 17,500 islands and with different religious orientations. As shown in the strategic diagram below, UPNVJT strives to increase its competitiveness at the ASEAN level (South-East Asia regions) by 2024. Therefore, the University actively engages in the international academic community in various aspects: teaching, research, and community service. This engagement is coordinated under the International Office and Executive Secretary ([io.upnjatim.ac.id](http://io.upnjatim.ac.id)). In the teaching aspect, the University in general supports joint-teaching with partner universities,

welcoming international students, and other international programmes (student exchange, cultural exchanges, and students' international competitions). In the research aspects, UPNVJT supports international joint-research, organising international academic conferences, and other research-based activities.



At the faculty and programme level, the international orientation is implemented specifically in teaching and research activities. UPNVJT is part of the WAEJUC (Western Australia East Java University Consortium); therefore, each year, UPNVJT hosts an intercultural exhibition with students from Western Australian universities.

The vision of the BAcc is to become superior in the field of accounting with a state defense character in 2039. Therefore, the BAcc study programme provides students with accounting skill certification to start a career in Accounting in Indonesia immediately and anywhere in the world.

In line with UPNVJT strategic goals, MAcc aims to produce graduates who are competent in the field of economics and business, as accounting managers, accounting consultants, audit managers, educator accountants, and accounting researchers with a state-defense character. It uses English textbooks and literatures in most of the accounting classes and students are required to meet TOEFL 475 at submissions.

### Appraisal:

The experts conclude that all programmes address international aspects in terms of content. However, a strong focus on the Asian region can be observed. A more overall global focus would therefore be desirable in all programmes.

At the same time, it was noted that both teachers and students sometimes have problems with the English language. The review panel therefore recommends integrating more English into the respective curriculum, for example, through more English literature.

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

### 1.3 Positioning of the study programme

The **B**Acc study programme was founded on April 1, 1966. Over the past 54 years, the BAcc study programme has established strong connections and positions with the community in East Java and Indonesia. Therefore, the BAcc never lacks students' interest to enter the programme. Since 2014, UPNVJT has had the status of a public university, and the BAcc study programme was accredited with "A" level by Indonesia National Accreditation Board (BAN-PT) since 2008. This status also impacts students' interest to enter the BAcc.

The need and job opportunities for professional accountants in Indonesia are very high. Currently, the need for international standard accountants in Indonesia is 452.000. Meanwhile, data from the Centre for Accountant Development and Appraisal Services (PPAJP) of the Ministry of Finance of the Republic of Indonesia has only 16.000 professional accountants.

Careers for Accounting graduates include the following:

- Public Auditor
- Internal Auditor
- Accounting Manager
- Government sector
- Lecturers at Universities, Accounting colleges
- Entrepreneur
- Private sector

The strategic mission of UPNVJT is to achieve the excellence of its "tri dharma" which will lead the BAcc of the UPNVJT to the World Class, which is based on the values of the state-defense character and a Pancasila Student. As stated in the strategic plan 2020-2024, the strategic goal is to produce high-quality accountants with world-class competencies and state defense character. In addition, the BAcc aims to develop the educational process, conduct national and international accounting research, and engage in community services that will impact the country's socio-economic development and contribute to the knowledge. Therefore, students are given the opportunity to achieve excellence through an enriching experience.

MAcc is one of the postgraduate study programmes that are in great demand in Surabaya, even East Java. For the last three years, it has welcomed around 20-35 students every year and has been accredited periodically by BAN-PT (Indonesian National Accreditation Board) with a value of "B". Having been established since 1991, MAcc has hundreds of graduates and strong alumni bonds. It has a solid platform for alumni named the Master of Accounting Alumni Forum (FAMA). With strong alumni bonds, MAcc regularly organizes workshops and guest lecture classes that bring competent alumni to become the speakers. Through these workshops and guest lecturer classes, they could recommend improvements to develop the curriculum and provide motivation and useful knowledge for MAcc students. Currently, there are only four state colleges in East Java that have Master of Accounting Programme. With the line of competent lecturers, reputable study programme, and solid alumni forum, makes MAcc potential as a leading study programme in East Java.

MAcc develops scientific fields with concentrations in accounting and taxation, management accounting, and public sector accounting. The curriculum refers to the demand of the market where feedback from tracer study and various stakeholders (students, graduates, experts, etc) is systematically collected and taken into consideration for composing the curriculum.

Most of the students have worked in areas of expertise, and graduates have worked as consultants, auditors, educators and managers, and develop themselves as entrepreneurs.

The core mission of UPNVJT is "to produce quality graduates with an insight into defense character and the five core principles (Pancasila)" and "producing graduates who are competent and competitive in a potential job market". In addition, UPNVJT's strategic plan (2020-2024) is to push the boundaries of knowledge and research in five priority themes: energy and food security; information and communication technology; economic empowerment; state defense and infrastructure; and biotechnology".

## Appraisal:

For both programmes, the expert panel concludes that 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.

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

		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

The admission to State Universities in Indonesia is regulated by the Government (Ministry Decree 60/2018). Based on this, the University follows a Rector's Decree with "Guidelines for admission of new students" that complies with the Government regulation. Also, the Rector's Regulation for Undergraduate Education includes directions for admission. The admission test of state universities in Indonesia has three paths: SNMPTN, SBMPTN and independent pathway.

The SNMPTN is a National Selection University Entrance Test. SNMPTN is the selection for the best students in high schools. This selection is implemented before the high school graduation. The selection committee is appointed by the Ministry. The prevailing high school accreditation status is also taken into the consideration.

The SBMPTN (Joint Selection University Entrance Test) is a computer-based national test organised by the Ministry for all prospective students on the same day.

The University also has the option for an independent pathway, called Mandiri Selection. Each state university is given authority to decide the quotas for prospective students (under SNMPTN and SBMPTN). Each state university can also within its rights organise its own selection.

UPNVJT has set the quotas for students acceptance in the percentage of minimum 20% for SNMPTN, 40% minimum for SBMPTN and 30% maximum for Mandiri Selection. The procedure for the Mandiri Selection is regulated under the above-mentioned Rector's Decrees. All public universities in Indonesia must report their admission process and results afterwards.

UPNVJT has a website (Unduhan – PPMB ([upnjatim.ac.id](http://upnjatim.ac.id)) to provide information to prospective students, with a special dedicated email ([maba@upnjatim.ac.id](mailto:maba@upnjatim.ac.id)) and online helpdesk to address any issue during the admission process. This website provides information, including the quotas for each study programme. Furthermore, UPNVJT organised "Edufair 2021" which is being streamed on YouTube, Instagram, and Campus Television in order to directly connect to prospective students. To ensure equal opportunity for disadvantaged students, scholarships are awarded on all admission pathways (SNMPTN, SBMPTN and independent pathway). Scholarships can be awarded on national-level (organised directly under the Ministry), and on the university levels (UPNVJT). During the online conference students and alumni welcomed this support and underlined the importance of scholarships for students.

Also, the selection procedures for SNMPTN and SBMPTN are regulated nationally by the Ministry (Mendikbud-Ristek). Therefore, UPNVJT follows the decided procedures. The selection procedures for the independent pathway (Mandiri) are regulated through the Rectors Decree of Prospective Students Admission and in the Rector's Academic Regulation for Undergraduate educations. These decrees especially prescribe accreditation status,

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5) See „Selection Art. 8“.

capacity, registration time, admission requirements, selection process, tuition fees, payment procedures, data verification, and re-registration procedures (registration).

The requirements for English skills are regulated in the Rector's Decree of Academic Regulations<sup>6</sup> based on legal stipulations from the Government which stated that "undergraduate students are required to have good English proficiency in accordance with the minimum international or institutional standards." An English proficiency test is integrated as part of SNMPTN, SBMPTN and the independent pathway (Mandiri). Therefore, new students have to have basic English skills and are required to conduct initial English proficiency tests at the UPN "Veteran" Language Centre in Jawa Timur.

As part of the curriculum, there are two courses, "English 1" and "English 2", that are mandatory for every student. They need to be completed within the first year of study. Furthermore, before they submit the final project (thesis) students must proof their English proficiency as a condition with a minimum score: International Certificate JETSET Level 4; Pearson-LCC1 - UK (equivalent to IBT-TOEFL 57-86) or Institutional Certificate English Proficiency Test / EPT 450 - LC-UPN "Veteran" Jawa Timur (equivalent to ITP-TOEFL 450).

The result and decision of the various admission tests (SNMPTN, SBMPTN and independent pathway) can be directly accessed through the national website (<http://snmptn.ac.id> and <http://www.sbmptn.ac.id/>). The result from the independent pathway entrance test is transparently communicated through a dedicated one-gateway portal ([PPMB – Pusat Penerimaan Mahasiswa Baru UPNV Jatim \(upnjatim.ac.id\)](http://ppmb.upnjatim.ac.id)). This one-gateway portal also contains additional information about the study programmes (quotas, tuition fees, registration procedures).

## Appraisal:

The panel has the view that the admission requirements are clearly defined and comprehensible. The national requirements are presented and taken into account. Applicants can directly turn also for a personal dialogue, to a student counselling service per special dedicated email, or to an online helpdesk at the university, for clarification of specific questions, of personal aptitude or of career perspectives.

The selection procedure which is applied to all study programmes is transparent and ensures that qualified students are admitted.

The admission requirements for new students on language proficiency in English can be low. Only before submitting the final thesis students have to proof a level of sufficient English knowledge. The University offers preparatory language courses (English 1 and 2) that may help ensure that students are able to successfully complete the study programme. As these regulations are based on Government rules the panel got the impression that the students can cope with these requirements, also when it comes to English literature that they have to read during their studies. Nevertheless, the panel recommends the UPNVJT intensifying the preparation of English language skills by additional courses, especially for Business English.

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<sup>6</sup> See Art 15.

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

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

### **3. Contents, structure and didactical concept of the programme**

#### **3.1 Contents**

All HEIs in Indonesia implement outcome-based education (as regulated under the legal requirements of the Mendikbud-Ristek). Outcome-based education is developed with four core aspects (attitudes, knowledge, general skills, and specialised skills). Attitude aspects have been set by the National Qualification Framework (KKNI), while general skills have been formulated by the Ministry of Education, Culture, Research and Technology (Mendikbud-Ristek). Knowledge and specialised skills are determined by the HEI / study programme. This curriculum is entitled by the Ministry as “Independent Campus: Free to Learn (MBKM)” since it promotes higher student mobility and off-campus learning.

This policy to encourage multi-disciplinary abilities and competencies is called MBKM. Through this policy, students can take courses from different study programmes both domestic and abroad. In 2021, the Ministry of Education and Culture will also issue a programme to facilitate the exchange of domestic students with the Permata Merdeka programme. By implementing this programme, students can study at other campuses to enrich their multidisciplinary competencies and abilities. In addition, MBKM programme facilities are also utilized for international exchanges and additional internships.

#### **Bachelor of Accounting**

The BAcc study programme objectives are embedded into the graduate competencies (CPL). The learning achievements of graduates are obtained from the results of the formulation that IAI (Institute of Indonesia Charter Accountants) has carried out. In addition, there are also learning outcomes outside the formulation of the IAI, which is the specialty of UPN Veteran Jawa Timur. There are four main learning outcomes groups, namely attitudes, mastery of knowledge, general skills, and special skills:

**Table 1. Course Learning Outcomes**

<b>Attitude (A)</b>
<ol style="list-style-type: none"> <li>1 Fear God Almighty and be able to show a religious attitude</li> <li>2 Upholding human values in carrying out duties based on religion, morals, and ethics</li> <li>3 Contribute to improving the quality of life in society, nation, state, and the advancement of civilization based on Pancasila and the principle of defending the state.</li> <li>4 To act as citizens who are proud and love their homeland, have nationalism and a sense of responsibility to the country and nation</li> <li>5 Appreciate the diversity of cultures, views, religions, and beliefs, as well as the opinions or original findings of others</li> <li>6 Cooperate and have social sensitivity and concern for society and the environment</li> <li>7 Obey the law and discipline in social and state life</li> <li>8 Internalize the values, norms, and academic ethics of the state defense campus.</li> <li>9 Show a responsible attitude towards work in the field of expertise independently.</li> <li>10 Internalize the spirit of independence, struggle, and entrepreneurship.</li> <li>11 Internalize the principles of business ethics and the accounting profession.</li> </ol>
<b>Knowledge (K)</b>
<ol style="list-style-type: none"> <li>1. Understand in-depth theoretical concepts regarding audit planning, procedures, and reporting</li> <li>2. Understand theoretical concepts in-depth about:             <ol style="list-style-type: none"> <li>a. The basic framework for the presentation and preparation of financial statements</li> <li>b. Accounting policies and principles</li> <li>c. Accounting cycle</li> <li>d. Recognition, measurement, presentation, and disclosure of elements of financial statements</li> <li>e. Financial statement analysis</li> </ol> </li> <li>3. Understand theoretical concepts in-depth about:             <ol style="list-style-type: none"> <li>a. Calculation and control of product and service costs</li> <li>b. Planning and budgeting</li> <li>c. Activity-based management</li> <li>d. Performance measurement and control</li> </ol> </li> <li>4. Understand the general theoretical concepts of quality management</li> <li>5. Understand business ethics and the accounting profession's code of ethics</li> <li>6. Understand the concepts, principles, and techniques of financial management, which include:             <ol style="list-style-type: none"> <li>a. Financial decisions</li> <li>b. Time value of money</li> <li>c. Capital budgeting</li> <li>d. Capital structure, cost of capital, and financing</li> <li>e. Working capital requirements</li> <li>f. Cash flow analysis</li> </ol> </li> <li>7. Understand the principles of investing in financial assets</li> <li>8. Understand in-depth theoretical concepts about information needs for decision making</li> <li>9. Mastering techniques, principles, and procedural knowledge about the use of information technology</li> <li>10. Understand the concepts and regulations of taxation and business law</li> <li>11. Understand the concepts and principles of economics</li> <li>12. Understand the concepts and principles of:             <ol style="list-style-type: none"> <li>a. Organization</li> <li>b. Governance</li> <li>c. Risk management</li> <li>d. Strategy management</li> <li>e. Internal control</li> <li>f. Business environment</li> </ol> </li> </ol>

<b>General Skills (GS)</b>
<ol style="list-style-type: none"> <li>1. Able to apply logical, critical, systematic, and innovative thinking in the context of the development or implementation of science and technology that pays attention to and applies humanities values by their field of expertise</li> <li>2. Able to demonstrate independent, quality, and measurable performance</li> <li>3. Able to study the implications of the development or implementation of science and technology that pays attention to and applies humanities values according to their expertise based on scientific principles, procedures, and ethics to produce solutions, ideas, designs, or art criticisms</li> <li>4. Compile a scientific description of the results of the studies mentioned above in the form of a thesis or final project report, and upload it on the university's website</li> <li>5. Able to make appropriate decisions in the context of solving problems in their area of expertise, based on the results of analysis of information and data</li> <li>6. Able to maintain and develop work networks with supervisors, colleagues, colleagues both inside and outside the institution</li> <li>7. Able to be responsible for the achievement of group work results and supervise and evaluate the completion of work assigned to workers under their responsibility</li> <li>8. Able to carry out the process of self-evaluation of the workgroup under their responsibility, and able to manage to learn independently</li> <li>9. Able to document, store, secure, and rediscover data to ensure validity and prevent plagiarism</li> <li>10. Able to combine technical competence and professional skills to complete work assignments</li> <li>11. Able to present information and express ideas clearly, both orally and in writing, to stakeholders</li> </ol>
<b>Specific Skills (SS)</b>
<ol style="list-style-type: none"> <li>1. Able to independently prepare audit working papers through collecting and summarizing audit evidence on financial statements of commercial entities by auditing standards and applicable laws and regulations in auditing financial statements</li> <li>2. Able to under supervision evaluate audit evidence on financial statements of commercial entities by auditing standards and applicable laws and regulations in auditing financial statements</li> <li>3. Able to independently compile, analyze, and interpret financial statements of separate entities by applying accounting principles for transactions by general financial accounting standards and applicable ETAP financial accounting standards</li> <li>4. Able under supervision to prepare, analyze, and interpret consolidated entity financial statements by applying accounting principles for transactions by general financial accounting standards and applicable ETAP financial accounting standards</li> <li>5. Able to independently compile reports on the results of analysis of financial and non-financial information as well as relevant and reliable disclosures for managerial decision making by applying accounting and financial analysis techniques and methods</li> <li>6. Able under supervision to prepare investment and funding reports, which include reports on cash and working capital needs, pro forma financial reports, capital budgeting reports, which are relevant for financial and investment decision making by applying financial and investment management techniques</li> <li>7. Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and management control by applying management accounting techniques</li> <li>8. Able to independently design business processes in an accounting information system that supports the provision of information technology-based information to support management control and organizational decision making using a system development cycle approach (System Development Life Cycle/SDLC)</li> <li>9. Able to independently prepare tax liability reports for both individual and corporate taxpayers by calculating and conducting tax reconciliations by the applicable tax laws in Indonesia</li> <li>10. Able to independently operate and utilize software in the context of preparing financial reports, budgets, tax administration, auditing, and research</li> <li>11. Able to display self-identity that is in line with spirituality and basic values of UPN Veteran Jawa Timur as a state defense campus</li> </ol>

Source: PAU UPN/IT (2024)

**Sample Curriculum Overview**  
**Bachelor of Accounting Study Program, 8 Semesters**

Modul No.	Title of Course Unit	Credit Points per Semester (ects)								Workload		Method of Teaching i.e. lecture, practical, fieldwork	Form and Duration of Examinations	weight of exam related to final grade
		1	2	3	4	5	6	7	8	Hours in Class	Hours Self-Study			
<b>1st Semester</b>														
M1	Islam	4,83								80	40	L	Exam Paper (90 Min)	2,08
	Protestant													
	Catholic													
	Hindu													
	Buddha													
	Confucius													
M2	Pancasila	4,83								80	40	L	Exam Paper (90 Min)	2,08
M3	English I	3,22								55	25	P	Exam Paper (90 Min)	1,38
M4	Statistics	4,83								80	40	L	Exam Paper (90 Min)	2,08
M5	Economic Theory	4,83								80	40	L	Exam Paper (90 Min)	2,08
M6	Introduction to Business	4,83								80	40	L	Exam Paper (90 Min)	2,08
M7	Introduction to Accounting I (2 theoretical credits, 1 practical credit)	4,83								80	40	L	Exam Paper (90 Min)	2,08
M8	Arts and Personality (Sports)											P		
<b>2nd Semester</b>														
M9	Indonesian Language	4,83								80	40	L	Exam Paper (90 Min)	2,08
M10	Mandarin Language	3,22								55	25	P	Exam Paper (90 Min)	1,38
	Japanese Language													
M11	Business Law and Regulation	4,83								80	40	L	Exam Paper (90 Min)	2,08
M12	Quantitative Methods	4,83								80	40	L	Exam Paper (90 Min)	2,08
M13	Introduction to Accounting II (2 theoretical credits, 1 practical credit)	4,83								80	40	L	Exam Paper (90 Min)	2,08
M14	Business Communication	4,83								80	40	L	Exam Paper (90 Min)	2,08
M15	English II	3,22								55	25	P	Exam Paper (90 Min)	1,38
M16	Civics	4,83								80	40	L	Exam Paper (90 Min)	2,08
<b>3rd Semester</b>														
M17	State Defense Education	4,83								80	40	L	Exam Paper (90 Min)	2,08
M18	Business and Management Environment	4,83								80	40	L	Exam Paper (90 Min)	2,08
M19	Financial Accounting I (2 theoretical credits, 1 practical credit)	4,83								80	40	L	Exam Paper (90 Min)	2,08
M20	Financial Management	4,83								80	40	L	Exam Paper (90 Min)	2,08
M21	Accounting System	4,83								80	40	L	Exam Paper (90 Min)	2,08
M22	Cost Accounting	4,83								80	40	L	Exam Paper (90 Min)	2,08
M23	Business and Professional Ethics	4,83								80	40	L	Exam Paper (90 Min)	2,08
M24	Leadership	4,83								80	40	L	Exam Paper (90 Min)	2,08
<b>4th Semester</b>														
M25	Accounting Information System				4,83					80	40	L	Exam Paper (90 Min)	2,08
M26	Taxation I				3,22					55	25	L	Exam Paper (90 Min)	1,38
M27	Taxation Cases – Personal				3,22					80	0	P	Exam Paper (90 Min)	1,38
M28	Managerial Accounting				4,83					40	80	L	Exam Paper (90 Min)	2,08
M29	Public Sector Accounting				4,83					40	80	L	Exam Paper (90 Min)	2,08
M30	Investment Management				4,83					40	80	L	Exam Paper (90 Min)	2,08
M31	Financial Accounting II (2 theoretical credits, 1 practical credit)				4,83					80	40	L	Exam Paper (90 Min)	2,08
M32	Designing Accounting Systems				4,83					80	40	L	Exam Paper (90 Min)	2,08
M33	Field Work Practices (Praktik Kerja Lapangan – PKL)				3,22					0	80	F	Report	1,38
<b>5th Semester</b>														
M34	Taxation II					3,22				55	25	L	Exam Paper (90 Min)	1,38
M35	Taxation Cases II – Corporate					3,22				80	0	P	Exam Paper (90 Min)	1,38
M36	Advanced Accounting I					4,83				80	40	L	Exam Paper (90 Min)	2,08
M37	Management Information System					4,83				80	40	L	Exam Paper (90 Min)	2,08
M38	Auditing I					4,83				80	40	L	Exam Paper (90 Min)	2,08
M39	Risk Management					4,83				80	40	L	Exam Paper (90 Min)	2,08
M40	Business Feasibility Study					4,83				80	40	L	Exam Paper (90 Min)	2,08
M41	Research methodology					4,83				80	40	L	Exam Paper (90 Min)	2,08
M42	Field Work Practices (Praktik Kerja Lapangan – PKL)													
<b>6th Semester (COMPULSORY TO FOLLOW 20 CREDITS)</b>														
M43	Advanced Accounting II					4,83				80	40	L	Exam Paper (90 Min)	2,08
M44	Auditing II					4,83				80	40	L	Exam Paper (90 Min)	2,08
M45	Auditing Cases					4,83				80	40	L	Exam Paper (90 Min)	2,08
M46	Financial Statement Analysis					4,83				80	40	L	Exam Paper (90 Min)	2,08
M47	Contemporary Accounting Issues					4,83				80	40	L	Exam Paper (90 Min)	2,08
M48	Budgeting					4,83				80	40	L	Exam Paper (90 Min)	2,08
M49	Regional Financial Accounting					4,83				80	40	L	Exam Paper (90 Min)	2,08
M50	Regional Financial Accounting Cases					3,22				80	0	L	Exam Paper (90 Min)	1,38
M51	Auditing of Public Sector Accounting					4,83				80	40	L	Exam Paper (90 Min)	2,08
M52	Public Sector Strategic Management					4,83				80	40	L	Exam Paper (90 Min)	2,08
M53	State Defense Accounting					4,83				80	40	L	Exam Paper (90 Min)	2,08
M54	Banking Accounting					4,83				80	40	L	Exam Paper (90 Min)	2,08
M55	Sharia Accounting					4,83				80	40	L	Exam Paper (90 Min)	2,08
M56	Corporate Social Responsibility					4,83				80	40	L	Exam Paper (90 Min)	2,08
M57	Balanced Scorecard					4,83				80	40	L	Exam Paper (90 Min)	2,08
M58	Community Service Program (Kuliah Kerja Nyata – KKN)					3,22				0	80	F	Report	1,38
	<b>Total for Compulsory 20 Credits</b>					32,2				535	265			
<b>7th Semester (COMPULSORY TO FOLLOW 20 CREDITS)</b>														
M59	Accounting Theory					4,83				80	40	L	Exam Paper (90 Min)	2,08
M60	Internal Auditing					4,83				80	40	L	Exam Paper (90 Min)	2,08
M61	Total Quality Management (TQM)					4,83				80	40	L	Exam Paper (90 Min)	2,08
M62	Auditing Cases II					4,83				80	0	P	Exam Paper (90 Min)	1,38
M63	Management Control Systems					4,83				80	40	L	Exam Paper (90 Min)	2,08
M64	Public Sector Accounting System					4,83				80	40	L	Exam Paper (90 Min)	2,08
M65	Government System and Regional Autonomy					4,83				80	40	L	Exam Paper (90 Min)	2,08
M66	Public Sector Budgeting					4,83				80	40	L	Exam Paper (90 Min)	2,08
M67	Entrepreneurship					4,83				80	40	L	Exam Paper (90 Min)	2,08
M68	Forensic Accounting					4,83				40	80	L	Exam Paper (90 Min)	2,08
M69	Non-Profit Financial Accounting					4,83				80	40	L	Exam Paper (90 Min)	2,08
M70	Health Accounting					4,83				80	40	L	Exam Paper (90 Min)	2,08
M71	Environmental Accounting					4,83				80	40	L	Exam Paper (90 Min)	2,08
M72	Agricultural Accounting					4,83				40	80	L	Exam Paper (90 Min)	2,08
M73	Community Service Program (Kuliah Kerja Nyata – KKN)													
M74	Thesis													
	<b>Total for Compulsory 20 Credits</b>							32,2		535	265			
<b>8th Semester</b>														
BAcc	Thesis									9,66	0	240	Report	4,16
	Internship									32,2	0	800	Report	13,8
<b>Total</b>		<b>32,2</b>	<b>35,4</b>	<b>38,64</b>	<b>38,64</b>	<b>35,42</b>	<b>32,2</b>	<b>32,2</b>	<b>9,66</b>	<b>3945</b>	<b>2375</b>	<b>6.320</b>		
L:	Lecture													
P:	Practical													
F:	Fieldwork													

Referring to IFAC, the name of the Bachelor of Accounting was chosen because of the role of the accounting profession.

Accounting is known as the language of business. The accounting function is dynamic and always faces practical as well as professional problems. As a language of business, the study programme of accounting shows good practice in integrating theories with practice. The study plan is divided to include different modules covering the programme's necessary theoretical and practical aspects. These modules include financial accounting, management accounting, and public accounting for accounting professions. Therefore, the main strategy of teaching the courses in the programme is to highlight the theoretical aspects of the topics and enhance obtained knowledge through practical samples.

Classroom teachings use various evaluation methods such as presentations, in-class exercises, assignments, projects, and case studies to provide students with the opportunity to apply theoretical concepts to real accounting problems and issues. Accounting students visit and have capital market training directly at the Indonesian stock exchange in Surabaya through a capital market course. To provide real experiences for students about the work environment, work ethos, and culture, and implement the knowledge learned in class.

UPNVJT regulates MBKM internship based on the Rector Regulation Jawa Timur Number 03 Year 2021 (<https://bit.ly/RegulationForMBKMInternship>). To support the implementation of MBKM internship, BAcc has been actively pursuing formal cooperation (i.e., MoUs) with several institutions, both government and non-government institutions (i.e., KAP-CPA Firms).

1. Financial Statement Analysis (3 credits / credits)
2. Integrated Audit Case (3 credits / SKS)
3. Business Feasibility Study (3 credits / SKS)
4. Strategic Management (3 credits / SKS)
5. Integrated Quality Management (3 credits / SKS)
6. Social Responsibility (3 credits / SKS)
7. KKN (2 credits / SKS)

The seven courses listed above are chosen based on the suitability of learning outcomes (i.e., requirements).

Interdisciplinary thinking is embedded in the curriculum through compulsory and elective courses, such as language, Business Communication, Statistics, and Community Service Programme.

Ethical aspects play a critical role in the accounting academic programme. The identification and reflection of ethical aspects are clearly stated in the course description of each course and strongly promoted and considered key competencies and an integral part of the study programme's qualification objectives. The curriculum has several courses that communicate ethical issues directly or indirectly, such as religion, state-defense accounting, business ethics, Pancasila, Religion, Citizenship, Leadership, and entrepreneurship.

Students are provided with the necessary knowledge and skills to engage in scientific work through financial accounting, management accounting, and public accounting. The course

includes quantitative methods, research methodology, financial statement analysis, auditing, and final project or thesis.

Assessment methods are designed to evaluate the achievement of the intended learning outcomes. Course Outlines (Rencana Pembelajaran Semester/RPS) are distributed to students during the first week of the semester. The course outline specifies the objectives of the course, the intended learning outcomes in line with the graduate attributes. Different assessment methods are used, including quizzes, lecturer-made exams, presentations, case studies, homework, and classroom discussions. Summative and Formative assessments are both used to measure students' performance.

## **Master of Accounting**

MAcc designed its courses with a total of 46 SKS over 4 semesters. The four aspects of learning outcomes must be achieved by the end of the study.

Those aspects are as follows:

Aspects	Learning Outcomes
Attitudes	<ul style="list-style-type: none"> <li>● Devoted to God Almighty and able to show a religious attitude</li> <li>● Upholding human values in carrying out duties based on religion, morals, and ethics</li> <li>● Contributing to improving the quality of life in society, nation, state, and advancement of civilization based on Pancasila (Five Principles).</li> <li>● Acting as citizens who are proud and love the country have nationalism and a sense of responsibility to the state and nation</li> <li>● Respect the diversity of cultures, views, religions, and beliefs, as well as the original opinions or findings of others</li> <li>● Work together and have social sensitivity and care for the community and the environment</li> <li>● Obeying the law and discipline in social and state life</li> <li>● Internalizing academic values, norms, and ethics</li> <li>● Demonstrate an attitude of responsibility for work in their field of expertise independently</li> <li>● Internalizing the spirit of independence, struggle and entrepreneurship.</li> <li>● Applying the principles of business ethics and the accounting profession</li> </ul>

<b>Knowledge</b>	<ul style="list-style-type: none"> <li>● Mastering the theory, method and or philosophy of financial accounting, management accounting, auditing, taxation, the public sector and other disciplines related to the values of defending the state, such as love for the homeland, awareness of the nation and state, loyal to Pancasila, willing to sacrifice, the initial ability to defend the country, the spirit to create a sovereign, just and prosperous country</li> <li>● Mastering research methodologies for the development of accounting theories, methods and/or philosophies and other related disciplines to produce innovative and tested work.</li> <li>● Mastering the theory, method and or philosophy of financial accounting, management accounting, auditing, taxation, the public sector and other related disciplines through an inter-or multidisciplinary approach to solving scientific problems.</li> <li>● Mastering the management of research and development both independently and in groups</li> <li>● Mastering the techniques of writing and publishing scientific papers.</li> </ul>
<b>General Skills</b>	<ul style="list-style-type: none"> <li>● Able to develop logical, critical, systematic, and creative thinking through scientific research, creation of designs or works of art in the field of science and technology that pays attention to and applies humanities values according to their field of expertise, compiles scientific conceptions and results of studies based on rules, procedures, and scientific ethics in the form of a thesis published through writings in accredited scientific journals and international journals.</li> <li>● Able to carry out academic validation or studies according to their field of expertise in solving problems in the community or relevant industries through the development of their knowledge and expertise.</li> <li>● Able to compile ideas, thoughts and scientific arguments responsibly and based on academic ethics, and communicate through the media to the academic community and the wider community.</li> <li>● Able to identify the scientific field that is the object of his research and position it into a research map developed through an inter or multi-disciplinary approach.</li> <li>● Able to make decisions in the context of solving problems in the development of science and technology that pay attention to.</li> <li>● Able to manage, develop and maintain a network with colleagues, peers within the institution and the wider research community</li> <li>● Able to carry out the self-evaluation process of the workgroup under their responsibility, and able to manage to learn independently; and</li> </ul>

	<ul style="list-style-type: none"> <li>• Capable of documenting, storing, securing, and recovering data to ensure validity and prevent plagiarism.</li> </ul>
<b>Specialised Skills</b>	<ul style="list-style-type: none"> <li>• Able to develop theories, methods and or philosophy of financial accounting, management accounting, auditing and other related disciplines.</li> <li>• Able to apply and develop research methodologies for the development of theories, methods and or philosophies of financial accounting, management accounting, auditing, taxation, public sector and other related disciplines to produce innovative and tested work.</li> <li>• Able to make decisions on various choices of theories and research methods for the development of accounting science with an inter and multidisciplinary approach based on the values of state-defense.</li> <li>• Able to manage research and development both independently and in groups that are beneficial to society and science.</li> <li>• Able to disseminate or publish research results in the accounting field to gain national or international recognition.</li> </ul>

There are 19 compulsory courses and 7 elective courses. Compulsory courses are a must while elective courses can be taken in semester 3. In that semester, students must choose a concentration area. There are 3 areas of concentration, namely management accounting, public sector accounting, and financial and tax accounting. Also, balancing theory and practice, there is a Practice Training (PKL) course in semester 3. Then in semester 4, students must produce scientific publications and thesis writing to complete their studies.

**Sample Curriculum Overview**  
**Here: Master of Accounting Programme, 4 Semesters**

Modul No.	Title of Course Unit	Credit Points per Semester (ects)				Workload		Method of Teaching i.e. lecture, practical, fieldwork	Form and Duration of Examinations	weight of exam related to final grade
		1	2	3	4	Hours in Class	Hours Self-Study			
<b>1st Semester</b>										
M1	Strategic Management	4,83				78	42	L,P	Exam Paper (90 Min)	
M2	Professional Manager Development with State Defense Character	4,83				78	42	L	Exam Paper (90 Min)	
M3	Advanced Business and Profession Ethics	4,83				78	42	L,P	Exam Paper (90 Min)	
M4	Advanced Accounting Theory	4,83				78	42	L	Exam Paper (90 Min)	
M5	Information system and technology	4,83								
<b>2nd Semester</b>										
M6	Advanced Management Accounting		4,83			78	42	L,P	Exam Paper (90 Min)	
M6	Behavior Accounting		4,83			78	42	L	Exam Paper (90 Min)	
M7	Accounting Research Methodology		3,22			78	42	L,P	Proposal	
M8	Advanced Financial Statement Analysis		4,83			78	42	L	Exam Paper (90 Min)	
<b>3th Semester</b>										
Concentration : Management Accounting										
M9	Financial and Investment Management			4,83		78	42	L	Exam Paper (90 Min)	
M10	Internal Audit			4,83		78	42	L,P	Exam Paper (90 Min)	
M11	Taxation Management			4,83		78	42	L,P	Exam Paper (90 Min)	
Elective Course (1)										
M12	Practice Training (PKL)			1,61		39		F	Report	
Concentration : Public Sector Accounting										
M13	Public Sector Financial Accounting			4,83		78	42	L	Exam Paper (90 Min)	
M14	Public Sector Audit			4,83		78	42	L	Exam Paper (90 Min)	
M15	Public Sector Organization and Management			4,83		78	42	L	Exam Paper (90 Min)	
Elective Course (1)										
M16	Practice Training (PKL)			1,61		39		F	Report	
Concentration : Financial Accounting and Taxation										
M17	Auditing Seminar			4,83		78	42	L,P	Exam Paper (90 Min)	
M18	Taxation Management			4,83		78	42	L,P	Exam Paper (90 Min)	
M19	Investment and Finance Management			4,83		78	42	L,P	Exam Paper (90 Min)	
Elective Course (1)										
M20	Practice Training (PKL)			1,61		39		F	Report	
<b>4th Semester</b>										
MA	Magister's Thesis					9,66	240			
<b>total</b>		<b>24,2</b>	<b>18</b>	<b>20,9</b>	<b>9,66</b>	<b>1677</b>	<b>1080</b>			
L: Lecture										
P: Practical										
F: Fieldwork										

**Elective Courses**

Course	Credi
Forensic Accounting	4,83
Management Control System	4,83
Strategic Cost Management	4,83
Public Sector Strategic Management	4,83
Public Sector Budgeting	4,83
Financial Accounting Seminar	4,83
Contemporary Financial Accounting	4,83

Since its establishment on December 9, 1999, the name of the Master of Accounting study programme is still in use. The master's level is equivalent to National Qualification Framework (KKNI) level 8, this is in accordance with the national agreement as outlined in The Regulation of the Minister of Research and Technology of Higher Education no. 44 of 2015 and updated by the regulation of the minister of education and culture no. 3 years 2020. Internally, it has also been regulated in the Rector Regulation No. 3 of 2019. In the MAcc curriculum, theoretical and practical concepts complement each other systematically. Students are not only required to understand accounting conceptually but also in practice. MAcc provides several courses that offer both theoretical and practical concepts. Namely, Practice Training (PKL), Advanced Management Accounting, Internal Audit, Strategic Management, Advanced Business and Profession Ethics, Accounting Research Methodology and Taxation Management. Macc uses learning method in the form of problem solving/case study.

MAcc offers courses originated from other disciplines, namely Information System and Technology and Professional Development Manager with State Defense Character. It is also in joint-teaching partnership with Faculty of Accountancy UiTM Cawangan Kelantan Malaysia. Therefore, students experience different courses in other accounting department.

Methodological competence and scientific practice is delivered through advanced accounting research methodology course. This course is a compulsory subject designed to support students in their scientific activities. All research methods, both quantitative and qualitative, are introduced so that students have a comprehensive understanding in choosing research methods. This course helps students to produce scientific papers that can be disseminated or published in national accredited journals and reputable international journals.

Assessment techniques in MAcc are designed to achieve learning objectives. The exam formats depend on the subject. There are take home tests, final projects, quizzes, assignments, mid-term exam, final exam, and other formats that deemed suitable which measure four aspects of learning outcomes (attitudes, knowledge, general skills and specialised skills). Mid-term exam is held on week 8 and Final Exam is held at week 16. Exam questions are compiled by the academic division which is then validated by the person in charge of the course before being distributed to students during the exam. Furthermore, the Thesis Examination is carried out in three stages, namely proposal seminar, results seminar, and thesis examination. Examiners at the proposal seminar, result seminar, and thesis exam are the same team so they can monitor the progress of the thesis on the corrections given. The examining team consists of a supervisor plus a maximum of two other examiners. Each stage of the thesis exam lasts 1-1.5 hours.

## Appraisal:

The panel welcomes that the curriculum of all programmes adequately reflects each programme qualification objectives. The contents of the courses are well-balanced, logically connected, and oriented towards the intended learning outcomes.

The degree and programme names correspond to the contents of the curricula and the programmes' objectives.

Theoretical questions are, where possible, explained by means of practical examples. Theory and practice are systematically interrelated throughout the curriculum. Theoretical discourses and practical applications complement each other in developing the students' qualification profile.

The panel welcomes that several courses imply ethical training. General aspects of studies are communicated with the Code of Conduct (especially on academic integrity).

Students acquire methodological competences and are enabled to do scientific work on the required level. The panel welcomes those methodological competences and scientific practice are thoroughly trained. Students are equipped with the necessary skills for research-oriented work and for applying those skills in practical work. This further improves the methodological level of the programme.

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

	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

### **Bachelor of Accounting**

Projected study time	8 semesters
Number of Credit Points (CP)	145 credits x 1.6 ECTS = 232 ECTS
Workload per CP	1 sks = 39,7 h ; 1 ECTS credit= 25 h
Number of modules/courses	71
Time required for processing the final thesis and awarded CP	six months, 9.66 ECTS

Each academic year consists of two academic semesters, Odd and Even semester. Each regular semester lasts about 16 weeks with two weeks devoted to mid and final exams.

Study and examination regulations are under Academic Regulations published on the UPNVJT website. The Academic Calendar, which includes the examination schedules published online at the start of each semester and the final examination, is communicated next to the course teaching schedule <https://sidos.upnjatim.ac.id/login.asp> and <http://ilmu.upnjatim.ac.id/>. Schedules of exams, as pre-determined by the Admission and Registration at the beginning of each semester as stated in the academic calendar. Study and examination rules are stated in the students' academic year guidance.

The number of credits and the course load is determined by students' Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA). The normal course load is 18—20 credit hours per regular semester. The minimum number of credits in which a student may register is nine unless it is the final semester. A student may be permitted to register for more than 18 credits in a regular semester if the student's GPA is 3.00 is satisfied. Failure to

maintain the minimum number of credits (at least 70 % of credit hours) will not permit the final examination.

UPNVJT does not discriminate against students based on gender, marital status, economic class, religious affiliations, or disability. For example, UPNVJT offers religious courses for all recognized religions in Indonesia, including Islam, Protestant, Catholic, Hindu, Buddhist, and Konghucu.

### **Master of Accounting**

Projected study time	4 semesters
Number of Credit Points (CP)	47 sks equal to 75,57 ECTS
Workload per CP	1 sks = 39,7 h ; 1 ECTS credit= 25 h
Number of modules/courses	23 modules
Time required for processing the final thesis and awarded CP	One Semester

Study and examination regulations are already in the academic guidance book (in the appendix) accepted by students at the beginning of semester one. Included is a programme of courses per semester that can be taken in order for students to complete studies in a timely manner. Examination scheduled is also included in the academic calendar and published online at the beginning of each semester. Exam scoring scale is A to E where markings are following these criteria:

Score Scale	Alphabetical Grade	Numerical Grade
≥ 80 – 100	A	4,00
≥ 76 – < 80	A-	3,75
≥ 72 – < 76	B+	3,50
≥ 68 – < 72	B	3,00
≥ 64 – < 68	B-	2,75
≥ 58 – < 64	C+	2,50
≥ 56 – < 58	C	2,00
≥ 46 – < 56	D+	1,50
≥ 42 – < 46	D	1,00
0,0 – ≤ 42	E	0,00

The assessment components on learning outcome in the MAcc includes Mid term Exam, Final Exam, assignments and soft skill assessment

Students are expected to collect 46 credits during their study period. SKS is Indonesian credit points system that could be converted into European Credit Transfer System (ECTS). 1 SKS consists of 50 minutes of direct face to face lecture, 60 minutes of structured academic activities and 60 minutes of independent studies, with a total of 170 minutes. Therefore 1 SKS = 170 mins X 14 weeks = 2.380 minutes (39.7 hours). With 1 ECTS equals to 25 hours, thus the credit equivalence is 1 ECTS equals to 1.61 SKS. Each course in average contains 2 to 3 credits points or equal to up to 3.22 ECTS.

UPNVJT in general, and MAcc in particular does not discriminate students regardless of religion / faith, gender, ethnicity and economic – social statuses. The many ways of students' admissions (scholarship and independent-pathway) ensure that students from various background have the same and equal opportunity to higher education. Disabled students were given access (special pathway) in the MAcc building as well any forms of affirmative action, for example in the examination process and standards of markings and evaluation. UPNVJT also provides scholarship for disadvantaged students.

## Appraisal:

The programme structure supports the smooth implementation of the curriculum and helps students to reach the defined learning outcomes. It consists of courses and assigns credits per course based on the necessary student workload. Practical components are designed and integrated in such a way that credits can be acquired. The course descriptions provide detailed information on intended learning outcomes and other information. In addition Rector's and Faculty regulations give descriptions on programme elements. However, the panel recommends substantiating the relevant exams and test formats in the syllabi of each course.

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 analogy to the Lisbon Recognition Convention; the recognition of periods of practical work is also clearly defined. The final grade is supplied with either a relative grade or an ECTS grading table.

The HEI ensures gender equality and non-discrimination. Students with disabilities are provided with affirmative actions concerning time and formal requirements throughout the programme and examinations. Students get individual assistance in special circumstances.

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

## 3.3 Didactical concept

### For both programmes

The national curriculum standard requires universities to adopt outcome-based education and to see students as the center of learning and combination learning as teaching pedagogy. Accordingly, the UPNVJT prescribes the teaching and learning methods of its

study programmes to be student-centred which shall include problem-based learning, project-based learning and interactive learning skills with group discussions, role playing, team works and simulation.

The specific teaching and learning methods for each course are described in the respective course outline for each course which is distributed to the students during the first lecture. Delivery methods are the combination of a face-to-face class, online class, lectures, practical training, learning videos, case studies, project works, presentations and group discussions. Each course is arranged according to the outcome that will be obtained at the end of the course, which is measured coherently with the learning outcomes of the programme.

In general, **both programmes** adopt teaching and learning processes that encourage lecturer-student and also student-student interaction. Therefore, each course is designed to involve students in questions and answers, group discussion, individual projects and group projects. With such a teaching and learning approach students are required to take active participation. In the era of the Covid-19 pandemic, lecturers had to fully adopt an online platform<sup>7</sup> to distribute materials, assignments and conduct video conferences<sup>8</sup>.

Lecturers are responsible for preparing and providing their course materials for the courses they teach. The materials include:

- A Semester Learning Plan and a Learning Implementation Plan as a basis for teaching reference according to the specified schedule. At the beginning of the lecture meeting, the lecturer provides an explanation of the lecture contract, learning methods and compulsory reading literature, as well as reading recommendations. Furthermore, the plan includes course rules and technology application.
- Course materials, which include lecture notes, the sample of assessment methods (i.e., quiz, self-assessment, mid-term exam and final exam).
- The course report which contains course evaluations. This includes students' progression through the semester results and confirms how much course material and objectives are covered in the UPNVJT site<sup>9</sup>.

All course materials are presented by the lecturer during the duration of the course and uploaded to the e-learning site<sup>10</sup>.

Both study programmes strive to invite guest lecturers. Their presence can augment the internationality in its globalisation aspects. The invited lecturers are selected based on expertise and from various occupations related to Accounting. For the **Master of Accounting**, these guest lecturers are from well-known universities in Europe, Australia and Malaysia, including the Institute of Certified Specialist Russia, the Universiti Teknologi MARA Sarawak Malaysia, the Accounting Research Institute, Faculty of Accountancy Universiti Teknologi MARA Malaysia and Essex University United Kingdom. In addition, it also invited a number of foreign students to participate in the International Credit Transfer (ICT) Programme and International Joint Research from Murdoch University, Perth Australia. For the **Bachelor of Accounting**, guest speakers from different universities, institutes and from

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<sup>7</sup> <http://ilmu.upnjatim.ac.id>

<sup>8</sup> Via Zoom and Google Meet

<sup>9</sup> <https://sidos.upnjatim.ac.id/>

<sup>10</sup> <http://ilmu.upnjatim.ac.id/>

different public and private sectors are invited to deliver seminars, workshops or to join the classes in order to share their work experience with the students. The **Bachelor of Accounting** study programme hosts or co-host these activities throughout the year. UPNVJT also invites members of the parliament or ministries, as well as foreign lecturers and researcher to deliver a lecture on the "Open Day" in every starting academic year.

## Appraisal:

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

The accompanying course materials are oriented towards the intended learning outcomes and correspond to the required qualification level. They are up-to-date and digitally accessible for the students. The panel became convinced that the digital platform ILMU is user-friendly and encourages students to engage in further independent studies.

Guest lecturers are invited and contribute to the students' qualification process with their special experience, either from professional practice or scientific work, but also, for example, from culture and politics.

		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)			BAcc, MAcc		
3.3.2*	Course materials (Asterisk Criterion)			BAcc, MAcc		
3.3.3	Guest lecturers			BAcc, MAcc		
3.3.4	Lecturing tutors					X

## 3.4 Internationality

In terms of internationality, the **Bachelor and Master of Accounting** programmes and curricula reflect various international and intercultural aspects. The international contents are integrated in the Bachelor of Accounting's core courses of the study programmes such as "Introduction to Accounting", "Financial Accounting", "Advanced Accounting" that uses International Financial Reporting Standards (IFRS) and "Auditing" that includes International Standard on Auditing (ISA). For the **Master of Accounting**, the programme's design integrates social phenomena on local and in Indonesian context, but also on the international level. International contents are, e.g., in "Advanced Management Accounting" and "Advanced Accounting Theory", "Auditing" and "Public Sector Organisation Management" that uses International Public Sector Standards (IPSAS). The focus of international contents in **both study programmes** is on the ASEAN region.

In addition to including internationally-oriented subject in the programmes, **Bachelor of Accounting** and **Master of Accounting** students are included into international conferences and seminars to expose them to different culture and international environments. For instance, the **Bachelor of Accounting** programme at UPNVJT collaborated with UiTM Cawangan Kelantan by conducting an international webinar, coaching clinic seminar and paper competition for students and lecturer from both universities. The **Master of Accounting** invited foreign students from Murdoch University Perth Australia to participate in the International Credit Transfer (ICT) Programme and in international joint research.

To support the University's goals for internationalisation, lecturers and students actively participate in international conferences. Moreover, lecturers are encouraged to provide learning and referencing materials in English and to guest lecture classes from various universities, where they can be involved in intercultural academic environments.

The **Bachelor and Master of Accounting** are mainly taught in Bahasa Indonesia, which is a fundamental barrier to attracting international students to study at UPNVJT. Although the study programmes are designed with Bahasa Indonesia as the primary language of instruction UPNVJT plans to integrate more bilingual teaching materials and lectures to help Indonesian students improve their understanding of second languages and potentially attract international students.

Currently, the lecturers within the **Bachelor and Master of Accounting** programmes are mainly Indonesian. The University encourages lecturers of both programmes to participate in international conferences or seminars as speakers, presenters and participants. These experiences bring an international dimension to the content and delivery of the courses. In addition, some of the lecturers have practical experience at an international level and participate almost every year in international conferences and workshops in national and international events. The **Master of Accounting** programme currently has eleven lecturers who are graduates from leading universities in Indonesia and overseas. One of them is the supervisor for Doctoral programme students as a co-supervisor at UiTM Mara Malaysia. All of the lecturers have a lot of experiences in the international arena. These activities include scientific presentations, conducting research and joint seminars at international conferences.

The **Bachelor of Accounting** programme offers an international class that uses Bahasa Indonesia and English as a medium of instruction. In addition, students must take foreign language courses as an elective subject and choose between Mandarin and Japanese. Two compulsory English courses are also integrated in the curriculum. The **Master of Accounting** integrates international content into the curriculum, which requires knowledge of the English language. However, English courses are not part of the study programme.

## Appraisal:

International contents are an integral part of the curriculum. Students are thus prepared for the challenges in an international working environment. Through practical examples, students are enabled to act in an intercultural environment. However, internationality is only related to the ASEAN region. The panel recommends taking a more global perspective by e.g., including more international literature.

The student body consists mostly of Indonesian students, due to the fact that all courses, except for foreign languages classes, are taught in Bahasa Indonesia. At the point of the online conference, there was no international student enrolled in either of the programmes.

Faculty has no international composition (lecturers from different countries, lecturers with international academic and professional experience). Although the University tries to intensify the internationalisation the panel recommends including lecturers from abroad into permanent staff which can further promote the acquisition of international competence and skills. In this context, the panel would like to encourage further cooperation with more foreign HEIs, for instance to attract visiting professors.

The proportion of foreign language courses and required foreign language materials corresponds with the qualification objectives of the study programmes. Nevertheless, as the programmes strive to integrate more elements of international accounting, the panel recommends including more training of the English language. The study programmes can achieve this by integrating more English language content and literature so that students' English skills can improve.

		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)			BAcc, MAcc		
3.4.2	Internationality of the student body				BAcc, MAcc	
3.4.3	Internationality of faculty				BAcc, MAcc	
3.4.4	Foreign language contents			BAcc, MAcc		

### 3.5 Multidisciplinary competences and skills (Asterisk Criterion)

Multidisciplinary skills and competences in UPNVJT are reflected in the compulsory courses. For the **Bachelor of Accounting**, these include courses such as religion, Pancasila, law and business ethics, citizenship, state defense education, leadership and entrepreneurship. Students also choose between different language courses from other faculties including Japanese or Mandarin courses as well as Indonesian and English courses.

For the **Master of Accounting**, multidisciplinary competencies and skills are included especially in the Professional Development Manager Course with State Defense Character. This subject has the advantage of shaping attitudes and behavior as a professional accounting manager with management skills that are effective, creative and innovative both interpersonal and intrapersonal with other individuals. Another example is the course Information System and Technology which has been developed to equip students with IT knowledge in order to meet market needs in terms of digitalisation.

What is more, many courses in **both programmes** require students to deliver presentations and work in teams; therefore, students are getting used to working under different environments and situations.

In addition, the MBKM (Independent Campus, Freedom to Learn) offers students to take up to two-semester internship or taking courses in other departments, faculties or universities in Indonesia depending on their interest courses availability.

### Appraisal:

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

The acquisition of further multidisciplinary competences, such as leadership skills and broad contextual knowledge, is ensured. This is also underlined by dealing with different subjects such as public sector organisation and management, business and professional ethics, entrepreneurship, statistics and others within the curriculum.

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

### 3.6 Skills for employment / Employability (Asterisk Criterion)

On the University level, UPNVJT has a Career Counselling and Entrepreneurship Center with its mission to help graduates to compete in national and international job markets and working environments.

Furthermore, the curricula of both programmes are designed to match the need of the job market. To continuously improve the students' capacities for the job market, **both programmes** work with alumni and other stakeholders such as companies to enhance the curriculum. Therefore, they are asked to give feedback on the contents of the study programmes. Also to support their alumni network, UPNVJT holds a tracer study every year by giving questionnaires to alumni.

Within the courses, various assessment methods are used, such as assignments projects, in-class exercises, case studies and presentations. Students therewith are trained to apply theoretical concepts to real accounting problems and issues. Moreover, students get in contact with experiences regarding work environment, work ethos and culture.

Students are also required to take practical training and get a certification to equip and further prepare them for the employment market. The **Master of Accounting** programme provides a course named Practice Training (PKL) in the form of visiting multinational corporation. The **Bachelor of Accounting** programme provides accounting skill certifications by BNSP (Badan Nasional Sertifikasi Profesi). Moreover, the curriculum includes a

compulsory internship to bring students in contact with prospective job opportunities and provide first working experiences. This internship is scheduled for the eighth semester and students are required to write a report with the guidance of their lecturers. These internships help students improve their communications, teamwork, problem-solving and self-management skills.

## Appraisal:

The promotion of employability runs as a common thread of the study programme through all its courses. The panel welcomes UPNVJT's activities of promoting employability. In particular, the possibilities to absolve internships with a subject close to their study and get practical trainings and certifications can improve the integration of theory and practice as do adequate and suitable courses and extra-curricular initiatives.

The University also conducts a tracer study to evaluate the further career of graduates to ensure that the contents of the curricula meet the current and future needs of the job market.

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

## 4. Academic environment and framework conditions

### 4.1 Faculty

#### Bachelor of Accounting:

The Bachelor of Accounting has 32 full time lecturers with an average teaching load of 12-15 credits per semester. The minimum qualification for Bachelor programme lecturers is a master's degree. Two of the full-time lecturers are academically qualified as Professors.

	<b>Faculty members</b>
<b>Full Time Lecturers</b>	32
Professors	2
Doctoral degree	18
Master's degree	12
<b>Part-Time Lecturers</b>	5

Several full-time lecturers have become practitioners in Public Accounting Firms, Consulting Firms, and consultants for several businesses, especially in the creative industry. All part-time lecturers in the accounting study programme are practitioners in accounting and other related fields.

#### Master of Accounting:

The Master of Accounting has 11 full-time lecturers and 2 part-time lecturers.

	<b>Faculty members</b>
<b>Full Time Lecturers</b>	11
Professors	3
Doctoral degree	10
Master's degree	-
<b>Part-Time Lecturers</b>	2
<b>Total full time and part time lecturers</b>	13

The minimum qualification for lecturers in the Master of Accounting is Doctoral degree. Both full-time lecturers and part-time lecturers hold doctoral degrees. Three of the full-time lecturers are academically qualified as Professors.

Several full-time lecturers have diverse practical business experiences, especially in the fields of Accounting, including practitioners in Public Accounting Firms, Consulting Firms,

Tax Consultants, and consultants for several businesses (especially in creative industry). All part-time lecturers are practitioners in accounting and other related fields. In addition, there are also lecturers who have practical business experience in the merchandising and service sector.

For all programmes:

Lecturers are appointed by the government or the management body of the University. The recruitment process for lecturers in the UPNVJT is carried out centrally by the Government of Indonesia through the selection of civil servant candidates (Calon Pegawai Negeri Sipil – CPNS) and the recruitment process independently by UPNVJT.

Under the regulation of the Ministry (Mendikbud-Ristek), all HEI lecturers must hold national certification for lecturers (called Serdos). Besides Serdos, there are other teaching certifications, Pekerti (foundational teaching certification), AA (applied approach/advanced teaching certification), that can be taken each year as further education and are funded by the UPNVJT. This helps lecturers design, manage, execute, organise, and evaluate their courses and teaching methods. UPNVJT also regularly sends faculty members on teaching certification: such as designing outcome-based education (OBE) methods and curriculum.

The lecturers' duties are stipulated in the Rector's Academic Regulation for Undergraduate Education. Besides conducting lectures they have to plan the learning process, to conduct assessments of learning outcomes, report on activities of students in higher education at the end of each semester, develop and evaluate test materials in accordance with the objectives of the learning achievements, and to carry out certain management functions.

Lists with faculty members teaching at the Bachelor of Accounting and Master of Accounting show that all courses of the curricula are covered with corresponding qualification.

Faculty members are expected to cooperate with each other. All courses are delivered in team teaching (minimum of two lecturers). This team needs to meet regularly for coordinating, maintaining, organising course materials, examination, and course evaluation. Apart from teaching, the Ministry of Education has set the mission 'Tri Dharma' or three main obligations of lecturers that includes teaching, research, and community service.

Each student has an academic supervisor assigned by the Faculty. The academic advisor must hold a permanent position with a minimum qualification of Master degree. If the academic advisors are unable to perform their duties, the Faculty will assign a new academic advisor. The duties of supervisors include:

1. To guide students in planning his/her study and give consideration to the courses to be taken;
2. To approve study plan cards through the online system SIDOS;
3. To give insights and guidance about the number of credits to be taken;
4. To follow the development of students;
5. To help find solutions for students if the academic problems persist.
6. To motivate students to participate in the student body (Himakom) and other extracurricular activities (student communities).

A psychology counselling centre is available for students who struggle with their mental well-being. UPNVJT has a dedicated psychology centre with two psychologists to help students with difficulties. Usually, academic advisors will register the students and notify the centre.

The support of students by teaching staff also takes place beyond the classroom. Lecturers have regular office hours that are held at fixed times and by appointment. Students are also encouraged to contact them via email if they have urgent questions around a subject.

During the online conference students appreciated the intensive and effective support that they received from academic staff.

## Appraisal:

The panel is convinced that even when their teaching assignments in other study programmes are taken into account, the structure and number of the faculty correspond to the programmes' requirements and ensure that the students reach the intended qualification objectives. All courses are supplied with lecturers. This is testified by a list of lecturers with their course assignments. The faculty's composition, consisting of full-time and part-time (visiting) lecturers, guarantees that both academic standards and requirements of professional practice are fully satisfied.

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

The pedagogical and didactical qualifications of the faculty correspond to the requirements and objectives of the study programmes. As faculty members should hold the Sardos certificate the University verifies their qualifications. The HEI ensures that assessors are familiar with existing testing and examination methods and receive support in developing their own skills in this field. In particular with the training for AA and Pekerti 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 programmes to integrate theory and practice.

The faculty members cooperate with each other for the purpose of tuning the modules 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. The panel welcomes in particular that by law every student has an academic supervisor whom she/he can ask for advice and who will help her / him in case of difficulties. Also, it became clear during the online conference that Faculty members are available for the students outside the specified office hours as well. The students are "fully content" with the support they receive.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.1 Faculty					
4.1.1* Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			BAcc, MAcc		
4.1.2* Academic qualification of faculty (Asterisk Criterion)			BAcc, MAcc		
4.1.3* Pedagogical / didactical qualification of faculty (Asterisk Criterion)			BAcc, MAcc		
4.1.4 Practical business experience of faculty			BAcc, MAcc		
4.1.5* Internal cooperation (Asterisk Criterion)			BAcc, MAcc		
4.1.6* Student support by the faculty (Asterisk Criterion)			BAcc, MAcc		
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

The programmes are managed and organised by the Programme Director, who is supported by administrative staff and reports to the Dean. The Dean is supported by Vice-Deans for academics, human resources, and finance and for student affairs. Specifically, the Programme Director tasks include:

- Planning schedules and evaluation of learning outcomes,
- Implementation of the lectures on the field of study,
- Coordinating the process of *tri dharma* (teaching, research, and community service) in the programme,
- Coordinating the planning, provision, and proposal of the need for lecture, facilities, and educational infrastructure,
- Coordinating and monitoring the preparation of teaching and learning process on the programme level, faculty level and university levels,
- Monitoring and evaluating the finance and budgeting on programme and faculty levels,
- Planning and suggesting the training of administrative staff to maintain the programme development,
- Evaluating and reporting the running programme management system,
- Fostering student activities both within the formal structure of student affairs and outside student organisations,
- Collaborating with corporate partners to support the learning process at the Faculty.

At Faculty level, administrative affairs are managed by administrative staff and coordinated under the head of administrative staff (Kabag TU) who is supported by the head of general affairs (Kasubag Umum), head of education and teaching affairs (Kasubag Dikjar), and head of finance (BPP). In addition to that, each study programme is supported by its own administrative staff. They help the Programme Director in maintaining the teaching and

learning on a day-to-day basis, such as: schedules and timetables, examination, and final thesis exams. UPNVJT has an integrated online e-system (Siamik and Sidos) to help the management of the academic process. Administrative staff are routinely being mentored and trained to enhance their skills.

Furthermore, UPNVJT provides integrated services for students. To improve the quality of its services, UPNVJT periodically conducts surveys to measure the public satisfaction. Complaints from students or public can also be delivered on the UPNVJT website and the REPORT application on the Ministry website.

## Appraisal:

The panel noticed that the study programme and the activities of everyone involved are well managed and coordinated by the programme coordinator. It is ensured 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. During the online conference, the panel was informed that 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)			BAcc, MAcc		
4.2.2	Process organisation and administrative support for students and faculty			BAcc, MAcc		

## 4.3 Cooperation and partnerships

### Bachelor of Accounting:

UPNVJT is a member of the Western Australia – East Java Universities Consortium (WAEJUC) whose cooperation entails student exchange and research collaboration. Bachelor of Accounting has also an international network with universities oversea (Universiti Teknologi MARA, Malaysia / UiTM Kelantan, Malaysia). The programme uses these networks for conducting collaborative research and for the invitation of guest lecturers.

Since April 2020, UPNVJT is also an associate member of the ASEAN University Network – Quality Assurance (AUN -QA) whose objectives are to collaborate amongst ASEAN + 3 (Japan, South Korea, and China) in promoting and implementing quality assurance in HEIs.

As far as cooperation with business enterprises and companies is concerned the programme has established cooperation with IFAC, audit firms, consulting firms, tax firms, government offices, the Indonesian Stock Exchange (IDX), and other businesses.

#### Master of Accounting:

Until now, the programme has established several collaborations with other universities. Among them are

- the Accounting Research Institute of UiTM Mara, Malaysia by becoming a student guide for the doctoral programme as co-supervisor, conducting visiting lectures and joint seminars.
- an ICT (International Credit Transfer) programme and joint research with Murdoch University, Perth, Australia - organising a joint seminar and inviting speaker with ICMA Australia.
- Invitation for accounting master lecturers as Moderators as well as Lead Paper Discussion by ICAN Nigeria;
- International Conference with UniKL (University of Kuala Lumpur),
- collaboration with the Public Sector Accounting Teacher Association (APSAE), the Public Sector Accounting Lecturer Forum (FDASP), and the Indonesia Accountant Association - Educator Accountants Compartment (IAI-KAPd).

The Master of Accounting has established several collaborations with business companies, audit firms, consulting firms, tax firms, government offices, and other businesses including Budi & Azhari Public Accountants Firm, Budi Tjiptono & Partners Tax Consultant Office, Buntaran & Lisawati Public Accounting Firm, Richard Risambessy Public Accountant Firm & Partners, Harwa Persada Consulting Tax Consultant Office, Habib Basuni & Heryadi Public Accountants Office, MNK & Partners Public Accountant Firm, PT Inspire Media, PT Inspire Consulting, Surabaya City Government, District Inspectorates.

#### Appraisal:

The scope and nature of cooperation with other universities from Indonesia and abroad relevant for the programme are plausibly presented. The agreements in terms of MoUs forming the basis of the cooperation are documented. The cooperation is actively pursued and has a clear impact on the conception and implementation of the study programmes. Several activities contribute to the development of the students' qualification and skills.

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

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

## 4.4 Facilities and equipment

As the on-site visit had to be replaced by an online conference because of the Covid-19 pandemic UPNVJT made available to the panel photos of its building, rooms, and the library as well as descriptions in the self-evaluation report thereof.

UPNVJT has classrooms that comprise on average 56 square metres for 40 students, a 64 square metres reading room, an administration room, and a discussion open space for students equipped with Wi-Fi free of charge. There is also the language centre and health clinic.

Space for study and extra-curricular activities is provided. Facilities and infrastructure to support the talents and interests of students include three tennis courts, a football field, four basketball courts, four volleyball courts, a swimming pool, rock climbing, futsal courts, a set of marching band instruments, a set of musical instruments (kulintang and campursari). There are 33 student clubs and societies in UPNVJT, managed under the Student Centre. The disabled students are provided a special room on the first floor so that they are not obliged to attend lectures in the classroom. Disabled people can use special pathways around campus.

As far as the access to literature is concerned the National Library of Indonesia (<https://www.perpusnas.go.id>) has a substantial collection of e-books, scientific publications, periodicals, newspapers, historical archives, etc., which can be accessed by Indonesian citizens free of charge. The registration is simple, with only a national ID card.

UPNVJT has a central library which is open during weekdays from 7 am to 6 pm and subscribes to several scientific publishers (Springer, Elsevier, ProQuest, and Cambridge University Press). The central library also holds substantial textbooks and is regularly updated.

### Appraisal:

Since the online conference was conducted replacing an on-site visit, the panel did not have the opportunity to visit the UPNVJT's building. Instead, UPNVJT provided photos and descriptions of its premises and facilities. Based on the materials provided, the panel formed the view that a smooth running of programmes is ensured regarding the capacities for teaching, research, studies, and administration.

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 through laptops via wireless LAN is provided free of charge. A sufficient number of group rooms is available.

The opening hours of the library take students' needs sufficiently into account. The panel is convinced that access to 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. Moreover, the panel welcomes that UPNVJT assures full access for students and staff to electronic library platforms.

The panel learned that the books from the library can only be borrowed for one week. It would be appreciated if the University would extend this period for the students.

	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)			BAcc, MAcc		
4.4.2* Access to literature (Asterisk Criterion)			BAcc, MAcc		

#### 4.4 Additional services

Apart from the psychological counselling service, UPNVJT has its own career centre (namely Career Development and Entrepreneurship Centre). It regularly organises several activities:

1. Career bursaries: This centre regularly organises career days and invites companies to have a direct interview with potential graduates.
2. Support for campus-based enterprise: students' business, campus mini-market, cafeteria.
3. Career-related conferences: inviting professional speakers to inform about future job markets, how to write a good CV, how to use social networking (LinkedIn) for employability.
4. Collaboration with student bodies (university level, faculty level, and programme level) to organise career days where students can meet with prominent alumni for coaching and self-improvement sessions.

Aside from dissemination of vacancies, UPNVJT also distributes information on student competitions and internships.

There is a regular Accounting Science Alumni Reunion each year. On such occasions, alumni regularly express their opinion and recommendation to improve the curriculum, such as the implementation of new courses.

## Appraisal:

Career counselling and placement services are offered to the students and graduates to promote their employability. The HEI provides sufficient resources.

An alumni organisation with an alumni network has been set up.

	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		BAcc, MAcc		
4.5.2	Alumni Activities		BAcc, MAcc		

## 4.6 Financing of the study programme (Asterisk Criterion)

UPNVJT is a public university. The financing of all public universities in Indonesia is regulated under Government regulations. There are three sources of income for UPNVJT:

1. Government: in the form of grants, subsidies, collaboration, and partnerships.
2. Public funds: come from the public, especially from tuition fees.
3. Other sources of income: come from the University's business enterprises.

## Appraisal:

The study programmes are funded for the entire accreditation period so that students will definitely be able to complete their studies.

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

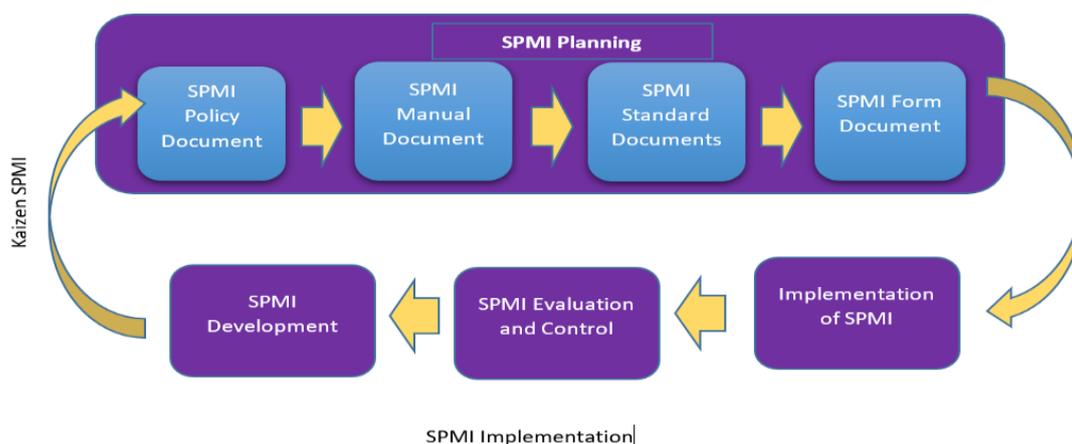
## 5. Quality assurance and documentation

As mandated in Article 53 of the “Law of the Republic of Indonesia Number 12 of 2012 concerning Higher Education”, the Higher Education Quality Assurance System (SPM Dikti) consists of the Internal Quality Assurance System (SPMI), developed by the university and the External Quality Assurance System (SPME) conducted through accreditation. To make this a reality UPNVJT has adopted “Guidelines for Internal Quality Audit” that are the basis for the University’s internal Quality Audit (AMI). By doing this UPNVJT wants to improve the quality of its higher education in a planned and sustainable manner.

UPNVJT has installed a quality assurance agency, the Institute for Learning Development and Quality Assurance (LP3M) that has the main task to conduct, coordinate, monitor and evaluate learning development and quality assurance. The quality assurance for non-academic aspects is held through internal control and supervision by the Internal Supervisory Unit (SPI).

SPMI is implemented periodically, using standards that meet the requirements of National Higher Education namely in the scope of University, Faculty, Departments and Study Programmes based on PDCA principles: Planning, implementation, evaluation, control, and development.

The quality standard of Higher Education in the Academic Field of UPNVJT consists of 36 quality standards, which include 24 mandatory quality standards in accordance with the National Standard of Higher Education and twelve additional quality standards developed by UPNVJT. UPNVJT also implemented ISO 9001: 2015, which is being reviewed yearly. The following graph shows the Internal Quality Assurance (SPMI) process in UPNVJT:



At the end of each semester, students are required to fill out the student satisfaction survey. Criteria are measured in order to evaluate the performance of lecturers, administrative staff, and facilities during the academic year. Those criteria are as follows: reliability, lecturers’ performance, administrative staff performance, responsiveness, assurance and empathy, accessibility, the quality of facilities and learning infrastructures. The study-workload is continuously being checked by faculty<sup>11</sup>. This survey is posted in the UPNVJT online

<sup>11</sup> See above chapter 3.1

academic system (Siamik) and is mandatory since the students cannot register for final exams before they have completed the survey.

At the end of each semester, students must fill out the satisfaction survey, which usually entails the quality of teaching, the quality of teaching materials, and mode of delivery. The results are then reported to the Dean and programme coordinator and published on the website while also being discussed in the regular faculty meetings. Students could also deliver their complaints via the student body organisation (HIMAGRI) who then reported such complaints to the programme coordinator. Moreover, at the end of the semester an audience is held by students and Deans related to the learning process for one semester concerning the quality of teaching, the quality of teaching materials, delivery methods and others that can be improved in the following semester.

Evaluation at the faculty level is carried out regularly every semester. The faculty quality assurance group develops quality standards and conducts a compliance evaluation procedure, including regular evaluation of procedure manuals and operational aspects related to academic activities.

According to the University structure, university boards are regularly monitored by the senate and board of monitoring (Dewan Pengawas). In addition to that, faculty members (lecturers and administrative staffs) are expected to fill in Google Form to evaluate the leadership of Faculty leaders, Dean, Vice Dean I (Academics), Vice Dean II (HR and Finance) and Vice Dean III (Students Affairs). The results of the survey and the progress of achieving performance targets are periodically communicated.

UPNVJT requires all study programmes to conduct tracer study for alumni. The link is available on the website of the programmes. This evaluation is carried out by the study programmes and the results are analysed by the coordinators of the study programmes who then decide on the action to be taken. The evaluation of external parties can be known transparently through the Tracer Study Report which can be viewed on the programmes' website. Several alumni and stakeholders are also regularly invited to review the curriculum and give their suggestions and recommendations for the progress in the future.

Each student will be given the University's handbook (general academic manual) as well as the Faculty's handbook by the time they have registered in UPNVJT. The Faculty regularly updates its students handbook in which curriculum, courses contents, regulations in regard of teaching, examination, internship, and thesis defence exam are contained. In addition to that, information in regards of the academic activities through the years are distributed and can be accessed on the programme website.

Information on the academic calendar and all activities during the academic year can be accessed online ([Sistem Informasi Akademik \(SIAMIK\) \(upnjatim.ac.id\)](http://upnjatim.ac.id)).

## Appraisal:

The panel welcomes that UPNVJT has based on the binding legal provisions set up 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. It takes into account the evaluation results and the analysis on success rate, and graduate employment as well as the profile of the student population. However, the panel could identify that outdated literature was mentioned in course descriptions. It therefore

recommends a stronger focus of quality assurance activities on the up-to-dateness and completeness of programme documentation.

The panel notes that students have the possibility per semester to comment on the quality of teaching, the quality of teaching materials, delivery methods and others to improve in the following semester. HEI states that the evaluations are anonymous. However, it is mandatory to provide an e-mail address. The experts trust the university's statement that the e-mail addresses are not linked to the evaluation results. Nevertheless, the expert panel **recommends** separating the e-mail addresses and the evaluations in the future.

An external evaluation is conducted 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 programmes' content, curriculum and examination scheme have been suitably documented and published (e.g. course plan and exam regulations).

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

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

# Quality profile

**HEI:** Universitas Pembangunan Nasional “Veteran” – Jawa, Timur, Surabaya, Indonesia (UPNVJT)

## Bachelor / Master programme:

Bachelor/Master programme:

Bachelor of Accounting (BAcc)

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>1</b>	<b>Objectives</b>					
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		
<b>2</b>	<b>Admission</b>					
2.1*	Admission requirements (Asterisk Criterion)			X		
2.2	Counselling for prospective students			X		
2.3*	Selection procedure (if relevant)			X		
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					X
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			X		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			X		
<b>3</b>	<b>Contents, structure and didactical concept</b>					
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		

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

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