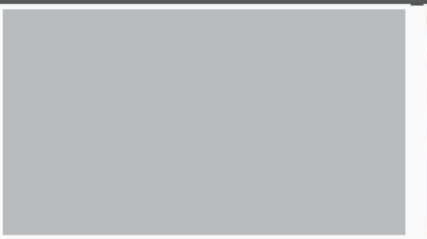
UNDERGRADUATE PROGRAM IN ACCOUNTING

UNIVERSITAS INDONESIA
Veritas, Probitas, Justitia
Est. 1849
FEUI



SELF-ASSESSMENT REPORT
ASEAN UNIVERSITY NETWORK (AUN)
QUALITY ASSURANCE

2013

FACULTY OF ECONOMIS - UNIVERSITAS INDONESIA

FOREWORD

Continuously improving the quality of teaching and learning to satisfy stakeholders' demands is the ultimate goal of the Undergraduate Program in Accounting (UPA) FEUI. The existence of UPA as one of prominent Accounting Program in Indonesia depends mostly on the satisfaction of the students, the academic and support staff, the labor markets as well as the accounting community.

As directed by the University's vision to be a world-class research university and the Faculty's vision to be a world class teaching and researching faculty, UPA as a part of the Department of Accounting – FEUI has a similar vision which is to be recognized internationally as a reputable Accounting Undergraduate Program which produces qualified, professional and globally competitive bachelors of Accounting. To achieve its vision, it is essential for UPA to benchmark itself against other prominent universities providing undergraduate accounting education in the world as well as to be assessed by a globally recognized quality assurance body, such as AUN (ASEAN University network) Quality Assurance.

The preparation of this Self Assessment Report, which was written in accordance to the AUN – QA guide book, has been a fruitful experience for UPA (and all the staff involved in the SAR compilation process) to keep monitoring its performance, evaluating feedback from stakeholders and use the feedback to continuously improve the quality of teaching and learning in UPA.

Following the guideline of SAR AUN, this self assessment report is structured in three parts:
Part 1: Profile of Undergraduate Program in Accounting
Part 2: Self Assessment Report: Discussing 15 criterions to be assessed by AUN QA
Part:3: SWOT Analysis and SWOT-based strategy of UPA
Some supporting data and documents referred in this SAR are compiled in the book of Appendices of SAR AUN - Undergraduate Program in Accounting accompanying this book.

UPA would like to acknowledge and express gratitude to BPMA – UI' staffs and management for their support in completing this SAR AUN. Comments and feedback on this SAR will be highly appreciated.

Depok, July 2013

Undergraduate Program in Accounting
Faculty of Economics
Universitas Indonesia

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PART 1
PROFILE OF UNDERGRADUATE PROGRAM IN ACCOUNTING

The History of the Undergraduate Program in Accounting

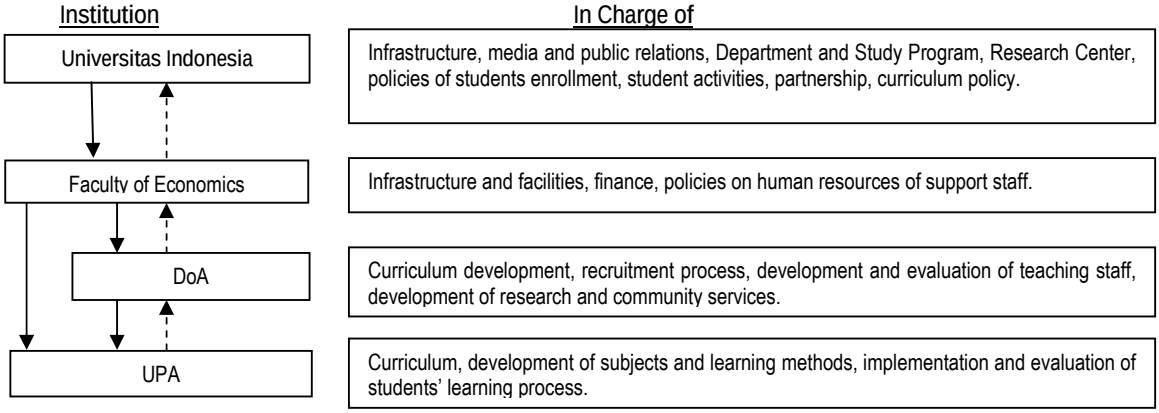
The Undergraduate Program in Accounting (hereinafter referred to as UPA) is a study program under the Faculty of Economics, Universitas Indonesia (FEUI) which was established in 1954 when the Dean was Prof. Dr. Soemitro Djojohadikoesoemo. At first, the campus was located in Salemba (Jakarta) until the faculty moved to Depok in 1993. The management of the UPA was not separated from the management of the Department of Accounting (DoA) until 2009. DoA offering undergraduate and postgraduate programs in Accounting. In 2009 UPA's management was separated from DoA and led by a Head of Study Program, but still under the direction of DoA. Thus, in analyzing UPA's current performance and management, one cannot separately analyze the undergraduate program alone as there are some resources which are commonly shared and managed by the department, faculty, and university.

Organizational Structure

The Head of the UPA is the coordinator of the study program who is in charge of the management of UPA's curriculum, program's administration and students' academic performance monitoring. On the other hand, the Head of DoA is responsible for the coordination of all the curriculums offered by all the study programs under the DoA, the development of human resources (academic and non-academic staff), and the development of research and community services in the field of accounting performed by the DoA's academic staff.

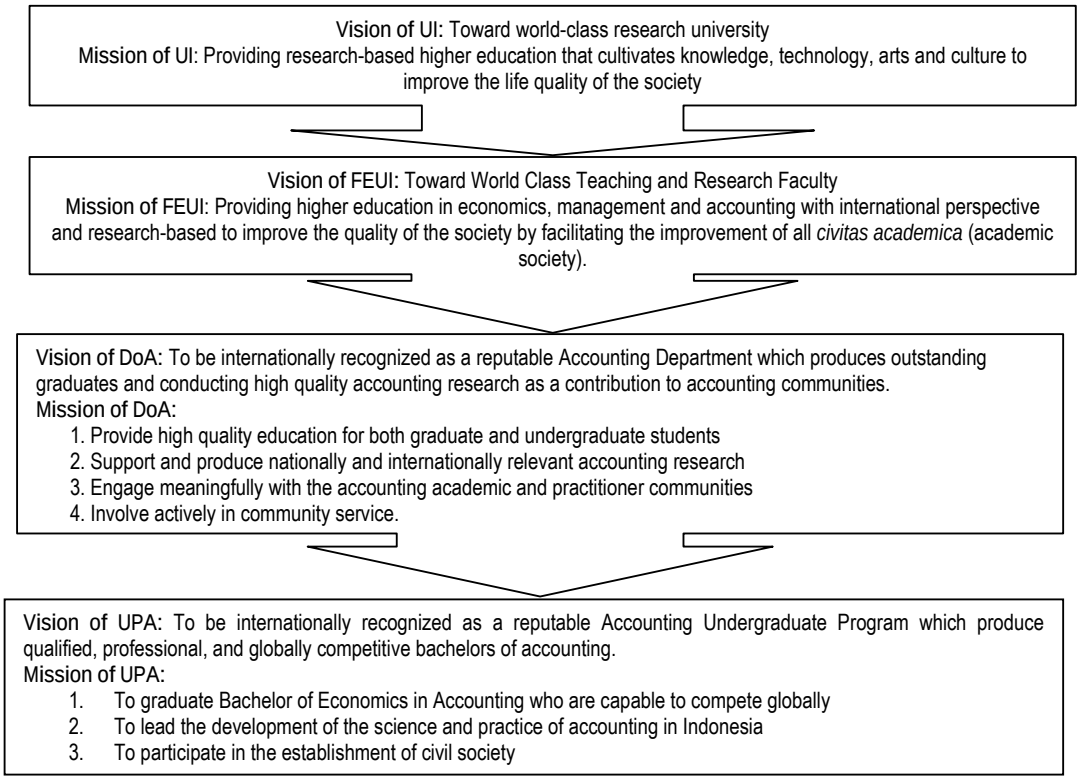
In performing its duties, the UPA is under the direction of DoA, FEUI and UI and has to adhere to the regulations set by those institutions. The university's organizational structure is presented in the Chart 1.1 below.

Chart 1.1 The Structure of the University, Faculty, DoA, and UPA



The vision and mission of UPA is aligned with the vision and mission of UI, FEUI, and DoA as shown below:

Figure 1.1. Vision and Mission Alignment of UI, FEUI, DoA, and the UPA



UPA's Milestone

1998 – 2002

The DoA received QUE Project Grant from the World Bank and the Ministry of National Education to improve the curriculum and academic staff. Some academic staff were sent to study for doctoral degrees (S3) to outstanding universities both in Indonesia and abroad.

2002 – 2008

In 2005, the UPA was awarded an A accreditation (the highest accreditation award) from BAN PT (Badan Akreditasi Nasional Perguruan Tinggi – National Accreditation Board for Higher Education). In 2006 the curriculum of the UPA was already acknowledged by the Malaysian Institute of of Accountant (MIA) to have met the requirements of International Education Standards. The evaluation was performed in the event of a Mutual Recognition Agreement (MRA) between IAI and MIA. In 2008, the university started to centralize its academic system, so that UPA was changed into DoA, and act as the coordinator of all the study programs in Accounting in FEUI (includes all Master programs and Doctoral Program in Accounting).

2008 – 2012

In 2009, the management of the UPA was separated from the DoA, but still under the direction of DoA. This period marked the beginning of the development of Competency-Based Curriculum for the UPA. The DoA also coordinated the curriculum development activities with other study programs under the department to avoid overlapping courses between undergraduate, master, and doctoral programs. UPA's curriculum also has been recognized by several professional accounting bodies (ACCA, CPA Australia, CIMA).

PART 2 : SELF ASSESSMENT REPORT

CHAPTER 1: EXPECTED LEARNING OUTCOMES

The UPA has formulated the expected learning outcomes (ELO) based on the understanding that students should possess the same competencies when they graduated from the UPA. The UPA received inputs about the expected learning outcomes from various sources, among others are from the stakeholders and the International Education Standards (IES). UPA's ELO include intellectual skills, technical and functional skills, personal skills, interpersonal skills and communication skills, organizational skills and business management skills. Based on the ELO, the team prepared the structure and content of the curriculum in order that the required competencies could be achieved. Competence-Based Curriculum has been approved by Directorate of Academic Development Universitas Indonesia in 2012 and has been started to be implemented in September 2012. Several types of information used in the formulation of the expected learning outcome, are:

1. Vision and Mission of University, Faculty, DoA, and UPA

   The expected learning outcomes of the UPA were made in line with the visions and missions of the university, faculty, and the DoA as outlined in figure 1.1. The mission of the UPA is also in line with the mission of the Faculty of Economics, Universitas Indonesia which integrates Tridharma Perguruan Tinggi as the base of the mission selected: to produce high quality graduates in the field of economics and business at the international level, to achieve superior teaching quality in the field of economics and business in Indonesia among world countries, to create a strong academic culture in Economics and Business among the academic staff and researchers, and to promote research activities and community services which may help in improving the society's welfare.

2. Profile of Graduates' Jobs

   Graduates of the UPA usually get their first jobs at a public accounting firms, especially in one of the Big 4, i.e., PwC, EY, Deloitte, and KPMG. Some work in state-owned enterprises, consulting firm,s multinational companies, and government institutions. Based on the tracer study conducted regularly by UPA, CDC, and UI toward graduates and employers, UPA could obtain the information about graduates' workplaces and their positions. Such information may also be obtained from the FEUI Alumni Association (ILUNI FEUI). Based on their profiles, UPA updated the expected learning outcome to meet the skills and knowledge needed by the graduates to perform their job well.

3. Result of survey on stakeholders, especially users of graduates.

   In a user survey conducted at the beginning of 2012, users gave opinions that graduates' performance was satisfactory. This was shown in their responses to questions related to graduates' integrity, expertise in the field of study, English proficiency and use of information technology, team work, communication skill, and passion for self-development which were scored above 80%. Information obtained from surveys or meetings with graduates' users (employers) may provide input on the strengths and weaknesses of graduates which will enrich the expected learning outcomes.

4. Requirements for Further Study in Several Prominent Overseas Universities

Some graduates of the UPA continued their study either soon after graduation or after having several years of work experience. For that purpose, UPA needs to know the requirements of enrollment in several prominent overseas universities. This information is obtained mainly from the websites of the prominent overseas universities and from the institutions providing scholarships.

5. Evaluation Result of the Current Expected Learning Outcomes

UPA also conducts evaluation on the current expected learning outcomes. The result of the evaluation is obtained from the tracer study, the UPA's annual report, and the result of academic evaluation (through academic meetings conducted every semester with the Head of the DoA and the Deputy Dean of FEUI).

Based on the information obtained, and after a series of intensive discussions in regular meeting sessions, UPA makes revision on the previous ELO. The meeting is conducted internally by the team members in the UPA as well as with the management of the Faculty or University. The draft of the ELO is then communicated to the academic staff during regular meeting sessions and in the mailing list (dosen-akt-ui@yahoogroups.com). To evaluate the achievement of ELO, UPA uses several indicators: 1) Average waiting time for graduates to get their first jobs; and 2) Opinion of users about the quality of graduates. Both indicators may reflect the effectiveness of the achieved ELO and fulfill the job market requirements. The evaluation may also provide input for revision of expected learning outcomes of UPA as UPA regularly reviews the expected learning outcomes.

Based on the collected input, and the discussions with various parties, UPA defines the profile of its graduates as: *"To become a bachelor in Accounting who is professional in producing and analyzing both financial and non-financial information to support decision making, and who has moral values and universal ethics, and the spirit to devote to the people and who is internationally competitive."* The profile is then derived into 22 ELO expected to be possessed by graduates of UPA. The ELO consists of 22 aspects that are grouped based on knowledge, skills, and attitudes as well as professional ethics, that will be beneficial not only for their employers but also for themselves (life-long learning), as can be seen in Table 1.1.

Table 1.1 Relations between Expected Learning Outcomes and the Mission of the Program

		Mission of the Program		
	EXPECTED LEARNING OUTCOME	To graduate Bachelor of Economics in Accounting who are capable to compete globally	To lead the development of the science and practice of accounting in Indonesia	To participate in the establishment of civil society
KNOWLEDGE	ELO-1 Able to explain the concepts of economics, management, law, politic, social and culture in supporting the decision making of the entity;	√		√
	ELO-2 Able to summarize transactions in service and merchandising business;	√	√	√
	ELO-3 Able to explain the concepts of mathematics for economics, statistics, and quantitative methods to support decision making;	√		√
	ELO-4 Able to explain business law and regulations in the capital market and the business world;	√	√	√

		Mission of the Program		
	EXPECTED LEARNING OUTCOME	To graduate Bachelor of Economics in Accounting who are capable to compete globally	To lead the development of the science and practice of accounting in Indonesia	To participate in the establishment of civil society
SKILL	ELO-5 Able to prepare financial statements in accordance with standards;	√		√
	ELO-6 Able to demonstrate the administration of tax;	√	√	√
	ELO-7 Able to analyze financial and accounting information to make decision;	√	√	√
	ELO-8 Able to practice auditing process based on the Professional Standards of Public Accountant;	√	√	√
	ELO-9 Able to analyze accounting and management information system;	√	√	√
	ELO-10 Able to apply strategic management in decision making;	√	√	√
	ELO-11 Able to conduct research in the field of accounting under supervision;	√	√	
	ELO-12 Able to analyze both financial and non-financial information of an entity;	√	√	√
	ELO-13 Able to analyze working capital, financing, and investment alternatives for valuation and value added creation;	√		√
	ELO-14 Able to apply one of the selected competencies: in the field of financial reporting & attestation, information system, tax planning and management, research, asset valuation, internal auditing, management accounting, public sector accounting or Islamic accounting;	√	√	√
	ELO-15 Able to apply the concept of professional judgment locally and globally;	√	√	
	ELO-16 Able to use good Indonesian and English both orally and in writing for academic and non-academic activities;	√		√
	ELO-17 Able to use information and communication technology;	√	√	
ATTITUDE and PROFESSIONAL ETHICS	ELO-18 Able to justify a complex situation in which various interests are involved and to take a proper attitude based on professional ethics to protect the public interest;	√	√	
	ELO-19 Able to adhere to Professional Ethics Standards;	√	√	
	ELO-20 Able to propose alternative solutions to various problems faced by the society or the country;	√		√
	ELO-21 Able to justify various independent and innovative entrepreneurship efforts which are based on ethics;	√	√	
	ELO-22 Able to demonstrate critical, creative, and innovative thinking and intellectual curiosity to solve problems (long-life learner).	√		√

From the list of competencies above, it is clear that all the competencies set by the UPA are in line with the graduates' profile expected. The competencies also include general abilities and attitudes (such as critical thinking, and problem solving) and specific abilities (those related to accounting). All these competencies are reflected in the subjects offered by the UPA in the curriculum (to be further discussed in Chapter 3). To ensure that ELO can be achieved, UPA implement various teaching strategy, including Student Centered Learning (SCL). SCL emphasizes that the students to get actively involved and responsible for their own learning process with the lecturer as the facilitator. This process encourage students to construct their own knowledge through discussion and experience, hence the students will be equipped with life-long learning skills.

CHAPTER 2: PROGRAM SPECIFICATIONS

The Program (UPA), which was established in 1957, is managed by the Faculty of Economics, Universitas Indonesia. The teaching and learning activities of UPA's students are carried out in UI campus in Depok, one of the biggest with one among the best facilities in Indonesia. Thus, UI is the awarding body as well as the teaching institution of the UPA. After graduated, the students will be entitled of the award: SE (Sarjana Ekonomi) or Bachelor of Economics in Accounting. UPA has obtained an A accreditation, the highest score from National Accreditation Board for Higher Education (BAN-PT) in the last two accreditations, i.e. in 2004 and 2009. The accreditation is a national education accreditation program which uses accreditation criteria of input, process and output, which have some similarities with SAR-AUN criteria.

The information about UPA has been made available for all stakeholders; i.e. information on profile, background, curriculum, and expected learning outcomes. Information about the profile is presented at the Faculty's website in the academic section at http://www.fe.ui.ac.id. The information about curriculum is distributed every year to students in the Program Catalogue (Appendix 2.1) and accessible via Academic Information System (SIAK NG) and UPA's website at http://accounting.fe.ui.ac.id/undergraduate.

Students' admission is conducted centrally at the university level, the information of which is provided at the admission website, i.e. http://penerimaan.ui.ac.id. Information about academic staff, facilities for UI students, and library is provided at the university's website, i.e. www.ui.ac.id. Students and stakeholders can also access the academic information through the twitter account of the Academic Bureau at @birpendfeui. Course syllabus can be downloaded from Faculty's website, so students may get information in advance about the description, objectives, course's content, learning phase, assignments, assessments, and suggested reading materials of the respective course. More detailed information about the Program is presented at the Program Catalogue and the Academic Guide Book provided for new students (Appendix 2.1 and 2.2). Both the program catalogue and the academic guide book are reviewed every year.

After finishing the program, students are expected to be: *A bachelor in Accounting who is professional in producing and analyzing both financial and non-financial information to support decision making, and who has moral values and universal ethics, and the spirit to devote to the people and who is internationally competitive.* To produce such graduate, UPA has continously improve the learning process by developing Competency-Based Curriculum (CBC). Under the curriculum, UPA's learning method has been gradually changed to Student-Centered Learning (SCL). Some SCL methods used include class discussion, Collaborative Learning (CL), Problem-Based Learning (PBL), Case Study (CS), and e-Learning (EL). Evaluation method has changed with the use of SCL. In the past, the mid-term and final exams weighed up to 80-90%, but now the weight of mid-term and final exams is maximum 70% of the total score. Other evaluation components which include students' participation, presentation, discussion, paper, group project, quiz, tutorial, laboratory session have gained greater percentage in students' evaluation score.

CHAPTER 3: THE STRUCTURE AND CONTENT

UPA is a bachelor degree program designed to be completed in 4 (four) years or a maximum of 6 (six) years period. The structure of the UPA curriculum uses credit units. Students have to take minimum of 145 credit points within 8 (eight) semesters for graduation, 6 (six) credits of which are the final assignment which can be chosen in the form of undergraduate thesis, internship, or independent-study (plus 1 (one) elective course). Learning evaluation is conducted in each courses based on the most updated course syllabi. One academic year consists of one odd semester, one even semester and one short semester (optional) conducted in the middle of the academic year between the even semester and odd semester. As mentioned in Chapter 1, the curriculum used International Education Standard in Accounting as one of input and has been acknowledged by MIA (Malaysian Institute of Accountants), ACCA (Association of Chartered Certified Accountants), CPA (Chartered Practicing Accountant) Australia, and CIMA (Chartered Institute of Management Accountants).

The structure of courses includes generic and specialized skills and knowledge. There is a good balance between general contents and specialized contents as can be seen in Appendix 3.1. The curriculum encourages students to improve their communication and problem solving skill, to use appropriate software and information technology to produce better analysis and better decision making and to adhere to the ethical conducts of the accountant's professions.

The structure of courses includes general and specialized skills and knowledge. University and core compulsory courses and part of faculty compulsory courses aim to build generic skills such as communication skills, problem solving skill, critical thinking skills, IT skills and ethics. Program compulsory courses, elective courses and part of faculty compulsory courses aim to build specialized skills and knowledge, but they also aim to build generic skills.

In every course taught in UPA, the development of students' skills and attitudes is conducted simultaneously and integrated with the students' knowledge development. The curriculum didn't design specific course to teach the accountant's ethics, but the ethics is discussed throughout almost all courses taught in UPA. By doing so, students might be able to implement the appropriate skills and adhere to the ethical conducts related to the accounting activities. The curriculum also encourages lecturers to apply student centered learning so that they can achieve the learning outcomes of the courses they taught.

The UPA's program structure has been designed so that expected learning outcomes and competencies for all graduates can be achieved as shown in appendix 3.1. The courses are arranged in groups of courses that are supporting each other. The curriculum are evaluated regularly, the current curriculum is the latest curriculum after curriculum changes from 2012 curriculum that applies before. Curriculum 2012 is itself a change of curriculum 2009 (Table 3.1). Changes are made in order to suit the needs and input from stakeholders and the science development. The new curriculum is competency-based curriculum, so that the competence to be achieved is used as a basis for determining the course offered.

Table 3.1 The Curriculum Course Comparisons for 2009 and 2012

Curriculum Structure	Description	Curriculum 2009 Amount of Credit	Curriculum 2012 Amount of Credit
University and Core Compulsory Courses	These courses aim to provide students with the basic understanding of academic value by focusing on soft skills, the socio-culture, art and history of Indonesia, so that the graduates can understand aspects in life that can support the technical competence.	12 & 0	18 & 3
Faculty Compulsory Courses	These courses are intended to provide students with the basic knowledge of economics, accounting, and management.	43	31
Program Compulsory Courses	These courses aim to provide students with required skills to be a bachelor in accounting.	69	72
Elective Courses	These are the advanced courses that provide students with the essential skills for their specialized chosen field.	15	15
Final Assignment	In these courses students can choose whether to conduct a research and then write an undergraduate thesis, being an intern and then write the internship report, or conduct independent study and then write the final report.	6	6
Total Credit Points		145	145

The distribution of courses and mapping of the prerequisite subject for the courses each semester can be seen in Appendix 3.2, whereas the elective subjects based on the specialization path are listed in Table 3.2.

Table 3.2 The Elective Courses that are Suggested for Specialized Skills

No	Specialized Skills	Elective Course	No	Specialized Skills	Elective Course
A	Financial Reporting and Attestation	Investigative Audit and Forensic Accounting	F	Information System	Database Management
		Contemporary Topic In Financial Accounting			Information System Audit
		Information System Audit			Information Technology Management
		Sustainability Reporting and Environmental Audit			System Analyst and Design
B	Management Accountant	Management Control System	G	Public Sector	Government Financial Audit
		Sustainability Reporting and Environmental Audit			Government Accounting
		Internal Audit			Non profit Organization Accounting
		Cost Management System			Public Sector Economics
C	Internal Audit	Information System Audit	H	Shari'a	Islamic Economics
		Internal Audit			Islamic Financial Market and Institution
		Management Control System			Islamic Accounting
		Sustainability Reporting and Environmental Audit			Islamic Financial Management
D	Corporate Finance	Advanced Corporate Finance	I	Researcher (Thesis: Compulsory)	Financial Accounting Theory and Attestation
		Financial Market and Institution			Accounting Research Methods
		International Finance			Management Accounting Seminar
		Monetary Economics			Econometrics 1
E	Tax Management and Planning	International Taxation	J	Appraisal	Basic Valuation Property and Business
		Tax Management			Property Valuation
		Public Sector Economics			Business Valuation
		Special Topics in Taxation			Business Risk Management

CHAPTER 4: TEACHING AND LEARNING STRATEGY

4.1. Teaching Strategy Based on Competence-based Curriculum

Since 2009, by referring to the Rector's Decree No 292/SK/R/UI/2009 (Appendix 4.1) about the Guidelines for the Development of Academic Curriculum of Universitas Indonesia, UPA has changed the curriculum. The new curriculum is called Competence-Based Curriculum (CBC) since the content of the curriculum should be able to explain the ELO (expected competence) of graduates of the UPA according to the name of the study program and the level of education. CBC was developed by combining three types of competencies, namely main competence, supporting competence, and additional competence to be achieved by each subject offered in UPA. Main competence is minimum competence to show satisfactory work performance which is in line with the characteristics of the study program. The main competence is set by the university, accounting profession community, and graduates' users (employers). Supporting competencies refer to the abilities which can support the main competencies and additional competencies are the main characteristics of the study program, which are added to increase the quality of life based on the condition and needs of the study program. In CBC, the setting of the structure of the subject is no longer on the content but on the ELO after which the content of the subject is developed (see Chapter 3: The Structure and Content).

The presence of Buku Rancangan Pengajaran/BRP (the Book of Teaching Framework) and the syllabus helps the implementation process of CBC in the learning process in class. BRP is distributed to academic staff only so that they are well informed about the ELO expected to be achieved by the students in each of the subjects (example of BRP is presented in Appendix 4.2). Students, on the other hand, are distributed the syllabus which provides the description of each subject, learning objectives from the point of knowledge and skills, learning method, evaluation, references, formulation of materials taught in every session. Syllabus may also be downloaded from the official site of FEUI (see this URL: http://www.fe.ui.ac.id/silabus/index.php). This makes it easy for students to access all information about classes and prepare them for the learning atmosphere they are going to face (sample syllabus is presented on Appendix 4.3).

All subjects have teaching coordinators whose duties are to coordinate the planning, the implementation and the evaluation of the teaching process of the subject. They also are responsible for making BRP, syllabus, and evaluating for its changes if necessary. The coordinator selected for each subject is an experienced lecturer of the subject who has good teaching performance and who is willing to spare time to work as teaching coordinator of a particular subject. Academic staff of the program are classified based on their fields of study so that each lecturer can focus on particular subjects in order that they can have deeper knowledge and experience in their particular subjects.

Officially the syllabus is revised annually. The revision is especially related to the new information about text books, topics/teaching materials, case studies, types of problems, etc. The revision is conducted in groups of specialized academic staff supervised by the coordinator. In such meetings, overall evaluation on the syllabus and the teaching plan for the coming semester is discussed. However, UPA also encourages academic staff, when necessary, to propose revision to the coordinator for the next academic year. UPA regularly develops internal workshops to improve academic staff teaching skills in each subject area. Academic staff also are

encouraged to participate in similar workshop conducted by Universitas Indonesia (such as PEKERTI, AA, SCELE, MPKT, etc).

To support the UPA's vision and mission to become the best in the world, UPA uses textbooks and reference books which are mostly written in English. UPA also supports the quality improvement process, by among others, making it obligatory for students to take 18 credits of subjects delivered in English. 15 credits of which should be subjects offered by the UPA while the rest 3 credits may be taken from subjects offered by the Management or Economics Study Program. In addition, students must take an English proficiency test (TOEFL, IELTS or their equivalents) before they can take their final assignment exam. This is believed to be able to improve students' competence in English.

Consistent with the University's vision to become world-class research university, UPA has developed a curriculum which included research as part of the learning process. There are several subjects in the curriculum which are related to the development of students' ability to conduct research. In such subjects, students are required to write paper which presents a solution to a certain business case, or to present the result of a critical analysis of a certain business phenomenon. The process of the paper writing drives students to do literature review, observation of the business practices, data and problem analysis, and the writing of scientific report, which is basically a skill to conduct research. Exposure to research is also obtained from several subjects, such as the Theory of Financial Accounting and Corporate Governance, in which the teaching process uses teaching materials from scientific journals which publish research results from domestic and foreign countries. One of the subjects which specifically teach students about research is Accounting Research Method, which is UPA's compulsory course (see Appendix 2.1). In the first semester, students are also provided with supporting materials to conduct research, such as Statistics 1 and Statistics for Economics and Business. Research exposure is also obtained through their final assignment for which they have to write their undergraduate thesis, internship report, or independent study.

4.2. Learning Method Based on Student-Centered Learning Method

Learning methods used in the UPA are active learning and adult learning which are applied in the context of student-centered learning. With active learning students become the subjects who are actively and critically involved in their search and comprehension of the teaching materials individually or in group. UPA also implements adult learning which means that the learning process is conducted in a relaxing, cooperative and informal atmosphere which is considered suitable with the psychological development of students.

The Student-Centered Learning (SCL) method was first implemented when DoA obtained QUE grant in 1999-2003 (Quality Undergraduate Education) from the Directorate General of Higher Education (DIKTI). Gradually the SCL learning method has been applied in the students' learning strategy since then. The SCL method is applied in various forms, among others: individual learning, Case-based learning, collaborative learning, experiential learning, e-learning, and problem-based learning. The selection of SCL method depends on the ELO of each subject. In individual learning, for example, student's learning is more individual, and the learning result and process of achieving available competency is also individual (Johnson and Johnson, 1991). This method is implemented in some subjects with special characteristics, such as undergraduate thesis (6 credit

points), internship report (6 credit points), or independent study report (3 credit points). In case-based learning, real cases are used in the learning process to stimulate class discussion and collaboration. This approach is student-centered and interactive which enables students to explore realistic and specific situation. Students are expected to consider the problem from various perspectives and analysis. Students are also expected to solve problems which do not have sole solution. UPA uses case-based method for intermediate subjects. Most cases provided are taken from mini cases available in the textbooks for the subjects, however, there are some cases bought from the Harvard Business Review Online.

Collaborative learning (CL) is a process of learning utilizing group approach where group members learn from each other to solve problems, to complete an assignment, or to produce something. The process of improvement in critical thinking and comprehension are obtained by interacting or transfer of knowledge with other students. Experiential learning (EL) is different in that the learning process is obtained through direct experience of the students. The learning stages of this approach are (1) the obtainment of full experience, (2) the presence of observation and reflection on that experience, (3) the existence of the forming of abstract concepts based on the reflection existing. The learning process using the full Experiential Learning will provide students with the opportunities to learn new skills, attitude and way of thinking. In Problem-based Learning (PBL), the learning process is conducted by giving students a complex, multi-faceted, and realistic problem. Students are expected to work in group and together they develop flexible knowledge, effective problem solving, independent learning, effective collaboration skills and intrinsic motivation. In this approach students learn to identify what they already know, what they need to know, and how and where to access information to solve problems. In e-learning, on the other hand, learning process is conducted by using computer and information technology so that interaction between student and teacher is conducted online. There is no direct interaction in this kind of learning and it uses e-learning facilities provided by Universitas Indonesia called SCELE.

UPA has shown increasing number of subjects conducted using SCL in the past five years (2006-2011). Although SCL has not been fully integrated but in several subjects SCL method is applied. Academic staff are aware that applying SCL in teaching can make it is easier for the students to comprehend the subject, in addition, it encourages students to be more active and to participate more in sessions where SCL is applied. More importantly, student also gains excellent training for professional life through such discussion on cases and problems.

UPA is aware that there are still some problems in applying SCL. For example, to apply case-based learning, CL and PBL, some academic staffs find it difficult to find up-to-date cases in accounting which have some Indonesian situation. UPA, however, supports the implementation of SCL by making every effort to overcome the hindrance. UPA has provided some training for academic staff to write case studies. Other alternative is by establishing a pool for problems or cases and by modifying existing cases to avoid plagiarism among students. The efforts also, as mentioned before, include providing regular training related to the implementation of active learning method or SCL by Universitas Indonesia (PEKERTI, SCELE and AA trainings), by the Faculty or internal training provided by DoA. UPA together with the Faculty has increased access to internet for the students with wifi network which is accessible from all parts of the campus of Universitas Indonesia. So far, those attempts have supported and improved the implementation of SCL in UPA.

4.3. Operations of the Delivery of Curriculum Materials

Delivery of course materials is conducted by active lecturing, tutorial sessions, tutorial lab sessions, and general lecturing. Active lecturing is the most used method in delivering course materials. Combined with other SCL methods, this method employs class discussions, direct questions-and-answers sessions, and the discussion of mini cases presented in textbooks. Tutorial sessions are used to discuss homework assigned by the lecturer. Problems selected for homework are usually of high level of difficulty. In tutorial lab sessions, students are guided by Lab Assistants to do more complex cases which need more technical solution. General lecturing is a class session delivered by a practitioner who has expertise in the related course materials.

Academic activities are officially regulated and they follow the academic calendar of Universitas Indonesia. In every semester 2-credit subjects are allocated 10 class sessions while 3-credit subjects 14 class sessions (one session is a 150-minute long). Tutorial sessions are allocated between 10 to 12 sessions of 120 minutes, and lab sessions of 10-12 sessions of 150 minutes. This shows that there is interaction between students and academic staff in a structured session. In addition to that, students may still have to do assignments from academic staff or tutors.

UPA assigns a lecturer to supervise students doing their final assignment. In cooperation with the faculty's Resource and Learning Center, UPA provides students writing their undergraduate thesis with some training to search for data and information in scientific journals; it even gives the tips and tricks of reading and comprehending journal articles quickly. Students may also use statistics software available at the FEUI Accounting Laboratory. UPA also schedules meeting to inform the internship program. In such meetings, UPA informs students on what internship is, and the situation at the workplaces to get them well prepared.

Students are encouraged to always communicate with the academic staff about the teaching materials, by providing the academic staffs' email address in the syllabus. UPA also requests the academic staff to communicate with the students outside the teaching sessions. For that purpose, a teaching room is provided for academic staff to conduct office hour sessions with the students. Academic counselors, who are permanent academic staff of the program, are also assigned for the students to help them with their academic problems. This is so designed in order that there is no hindrance for the students to meet with their academic counselors.

Regular evaluation on students' academic performance is conducted. A more detailed discussion on student assessment is presented in Chapter 5. UPA also conducts regular meeting sessions with students having academic problems, i.e., students who might drop out from the faculty (either because of their study period or because of their bad academic performance). UPA persuasively directs these students on the subjects to take and on the strategy to implement so they can graduate timely with good GPA.

CHAPTER 5: STUDENT ASSESSMENT

Prospective students must go through a selection process and compete with others in order to be admitted to UPA. The selection process itself may vary, it can be in a form of a written test, or it can be a selection conducted by high schools to which the University sends invitations either for outstanding students or for winners of Olympics for high schools.

Once the prospective students are accepted, in the course of their study, they must go through some evaluation stages, which include evaluation tests for each subject taken, periodic evaluation on their achievement, and a test toward the end of their study period. In order to graduate, students are required to do a final assignment, which is also one of the factors evaluated.

5.1. Student Enrollment

In general, since the year 2005, the selection process for new students at UI has been divided into two, a national selection process, and a selection process conducted centrally by the university (SIMAK UI).

The National Selection Process

The national selection process also known as SNMPTN, which stands for Seleksi Nasional Masuk Perguruan Tinggi Negeri (a National Selection for Entering a Public University). It is a selection process conducted collaboratively by The Ministry of National Education – The Directorate General of Higher Education and all Public Universities in Indonesia. Using an examination integrated system, this test is conducted simultaneously all over the country. Later, SNMPTN was divided into two parts. They are:

a) Invitation. This selection is based on an academic achievement. Prospective students are selected based on the scores they earned in the National Final Examination (Ujian Akhir Nasional/UAN) as well as on their achievement in high school.
b) A written test (http://www.ui.ac.id/id/admission/page/snmptn). Subjects tested in this test include Academic Potential Test (TPA), Basic Mathematics, English, Bahasa Indonesia, Hard Science (Math, Biology, Chemistry, and Physics) and Social Science (Sociology, History, Geography and Economics).

Selection Process conducted by UI (SIMAK-UI)

The selection process which is conducted by UI is also known as SIMAK-UI. This tests students' academic performance based on their ability in basic ability and Science (Math, Science, Physics, Chemistry, Biology, and integrated Science) or Social science (History, Economics, Geography, and integrated social science). The choice of major will determine which test a prospective student has to take. Information related to schedule, majors, tuition fee can be obtained at http://penerimaan.ui.ac.id.

In addition to written tests, the university has other methods to select its students, they are: PPKB (Outstanding Student Invitation) and *Jalur Prestasi* (High Achievement Scheme) which is based on the achievements of the prospective students. Those achievements include achievements in the World Science Olympics Program. The winners of those kind of competition will be awarded opportunities to study at UI in a related study program. Sport Competition is also considered by UI. Outstanding athletes may study at UI with certain requirements.

5.2. Student Academic Assessment

Student academic assessment complies with the regulations issued by Board of Trustees No. 006/Peraturan/MWA-UI/2005 (Appendix 5.1), which are stated in the Academic Guide Book (Appendix 2.2) distributed to new students. During their study period, students have to go through three kinds of evalution. Firstly, the evalution by the lecturers in each course they take, a periodic evaluation to determine whether a student is eligible to continue his/her study or drop out, and an evaluation at the end of their study period.

Evaluation on a subject

During their study period at FEUI, students are expected to master certain competencies, such as competency in knowledge, skills, and attittudes. As it is explained in chapter 1 and 3, there is a link between each subject and its ELO. This ELO will determine what activities and materials are delievered to students. In addition, it will also affect what components will be used as standards to evaluate students.

Various teaching methods in each course result in various evaluation components. Several components are taken into account for evaluation, such as exams, participation in class and in groups, paper, presentation, homework, quizzes, and scores earned in laboratory activities. Aligned with SCL, the student assessment does not only focus on the exam's score but also considers the process and activities in the classroom. A combination of non-exam evaluation components is adjusted to learning objectives and ELO for each subject. ELO, teaching methods, components for evaluation and teaching schedule are explained in the syllabus which can be accessed on-line by students. The components which are commonly evaluated in each course are shown in a table in Appendix 5.2. Components for evaluation as well as teaching methods of each course are to be reviewed at least once a year, along with the syllabus review done before a new semester begins. The review is conducted by respective subject academic staff in coordination meeting before a new semester begins.

Passing grade for each course is C. Students earning a score below C must repeat the courses in the following semesters when the courses are offered. Students who feel unsatisfied with their final score are entitled to make a plea to have the score reviewed (this is regulated in the Guide Book for Academic staff of Undergraduate Program Academic Year 2007/2008 in Appendix 5.3).

Drop-out Evaluation

Students are evaluated periodically to determine whether they can continue their study at the Program or not. Dropout evaluation for the undergraduate program is conducted at the end of the 2nd, 4th, 8th semesters, and at the end of their study period. Administratively, students will automatically drop out if they do not register administratively and academically for two consecutive semesters. Students are said to drop out if they:

- do not earn at least 24 credit points with an average score of C by the end of the 2nd semester.
- do not earn at least 48 credit points with an average score of C by the end of the 4th semester.
- do not earn at least 96 credit points with an avergae score of C by the end of the 8th semester.
- do not earn a GPA of 2.00 of the required study load with a minimum score of C.

Whenever students take a leave, these requirement will be adjusted. During their study period, students can take an educational leave of absence at the most for two semesters. The maximum study period for students without taking a leave is 12 semesters. The number of students dropping out can be found in Chapter 14.

Evaluation of the End Study Period

In order to graduate by the end of their study period, students must meet the following requirements: a) They have earned at least 145 credit points including from the final assignment; b) The maximum study period is not exceeded; and c) They have a GPA of at least 2.00.

For the final assignment, student may choose to do the followings:

a. To write undergraduate thesis

   This assignment is intended to enhance students' analytical ability, related to their field subject. Student must have a supervisor supervising the writing process and must have a topic relevant to accounting. During the process, students must meet their supervisors regularly to consult and report the progress they are making in the research as well as in the writing process to their supervisors. Supervisors will then decide whether a particular student is prepared to take the final exam or not. During the final exam, students will present the result of their research and defend their opinions in front of three examiners. Examiners can also raise question by asking basic accounting questions related to the students' undergraduate thesis.

b. To conduct internship

   This activity is to provide students with opportunities to put accounting theories they learnt in classs into the real business world. After completing the internship, students are to write a report, which will later be presented in front of and be evaluated by three examiners. During the process of conducting the internship, students will be monitored by their internship report writing supervisor and the other one is supervisor from the workplace where they work as apprentices.

c. To do independent study

   Independent study is aimed to provide students with experiences to conduct research. Supervised by a academic staff member, students can do a literature review on a topic, an application or a new theory. In the process of writing the result, students must use references, including journals, textbooks, articles or data.

Students doing the final assignment are required to meet their supervisors regularly, at least ten times during the process. Evaluation of the final assignment will consist of score of the written report, including the writing process and theories used, as well as the presentation conducted in front of the examiners, which shows students' ability to deliver ideas and defend opinions and answer fundamental questions related to their assignment. Appendix 5.4 presents the criteria for assessing the written report and the presentation. Particularly for students doing internship, there is another assessement conducted by their supervisors at the workplace where they work. Like other subjects, the final assignment also requires students to earn at least a C in order to pass. Students obtaining a score below C must repeat the exam. The second exam can be done after students revise their written assignment based on the feedback given by the examiners during the first exam.

The average study period is between 7 and 8 semesters. Before 2006, students were not required to write a undergraduate thesis nor to do an internship program nor independent study. The fact that now students are required to choose either to write an undergraduate thesis, or to do internship or independent study results in an increasing number of students writing undergraduate thesis or doing an internship. Most students are able to complete their final assignment within 1 semester, as shown in Chapter 8 which presents the percentage of students finishing their study on time.

CHAPTER 6: ACADEMIC STAFF QUALITY

Academic staff is one of the most important backbones in ensuring quality of education. Academic staff of UPA are managed centrally by DoA. Therefore, the DoA has put continuous supports on its academic staff quality improvements. The improvements cover the major academic activities which consist of teaching and learning process, research, and community services.

6.1. Qualifications & Competencies of Academic Staff

In general, qualification and competencies of the DoA's academic staff are assessed based on their educational background, academic merit, and certification. Academic staff profile in the DoA can be seen in Table 6.1 below.

Table 6.1. Teaching Staff Profile

	Male	Female	Total		Percentage of PhD
			People	FTEs	
Professors	2	1	3	1.16	100%
Associate Professors	12	3	15	4.81	20%
Full time Academic staff	34	44	78	43.57	13%
Part time Academic staff	26	13	39	8.44	21%
Total	74	61	135	57.98	

Based on latest education level, the qualifications of the academic staff at the program have been very sufficient. Of all the academic staff, most of them hold a master degree (76.30%), 6.67% hold a doctoral degree (Ph.D), and only 7.03% hold a bachelor degree. The academic staffs who hold a bachelor degree are civil servants (PNS) who are in fact senior academic staff who did not continue their education to a higher degree due to age, but they are very experienced in accounting and auditing. This situation has created a balance learning environment in which students and other academic staff can get more practical insights from these experts. Afterward, academic staffs will combine the practical insights with theoretical knowledge to be delivered to the students using various teaching methods, such as lecturing, class discussion, problem-based learning, group project, in-class experiential exercise, collaborative learning, and independent research. For more enhancements in students' understanding, several academic staffs in some courses also invite guest lecturers to share their experience in the application of theories taught in the classrooms.

Profile of academic staff based on latest education can be seen in Diagram 6.1 below. Academic staff who hold doctorate degree is still under 50 percent. However, currently there are 20 academic staff pursuing their doctorate degrees, both in Indonesia (13 persons) and abroad (7 persons—in the US and Australia). Thus, in the next few years, the DoA will be supported by more academic staff holding doctorate degrees. Meanwhile, based on expertise, the academic staff can be classified into 9 groups. These various fields of expertise can definitely support the achievement of ELO (Diagram 6.2). Based on age, proportion of the academic staff at the DoA (see Table 6.2) shows that there has been a regeneration process in which the academic staff aged between 30 and 40 years old dominate. Based on the academic staff's competence and record of their teaching, research as well as community service accomplishments, there are 4 levels of academic staff. These include *Guru Besar*

(Professor), *Lektor Kepala* (Associate Professor), *Lektor* (Senior Lecturer), and *Asisten Ahli* (Lecturer). The DoA's academic staff consist of 3 Professor, 15 Associate Professor, 20 Senior Lecturer, and 34 Lecturer.

Diagram 6.1. Number of Academic Staff in the DoA Based on Latest Education Level (as of 2012)

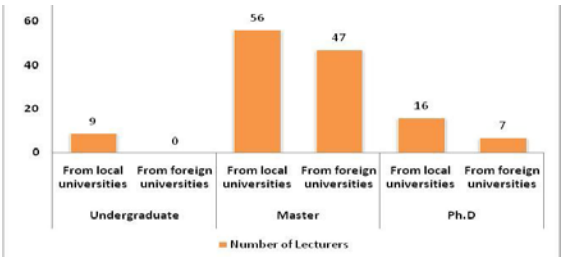


Diagram 6.2. Number of Academic Staff in the DoA based on Expertise Area

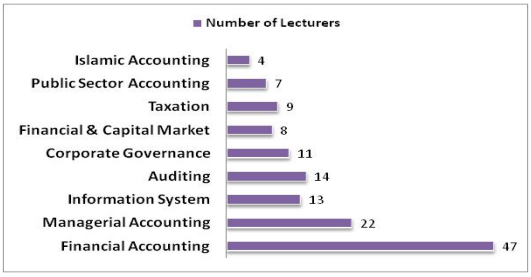


Table 6.2. Number of Academic Staff of the DoA Based on Age (Per April 2012)

Status / year	< 30	30 - <40	40 - <50	50 - <60	60 - <70	TOTAL
PNS – civil servant status		12	24	19	15	70
State-owned Legal Entity (*BHMN*)		7	3			10
Permanent Staff	3	10	3			16
Non-permanent Staff	4	17	9	7	2	39
TOTAL	7	46	39	26	17	135

The number of Professor (*Guru Besar)* and Associate Professor (*Lektor Kepala)* is still relatively low due to at least two major reasons. First, in order to be promoted as Professor (*Guru Besar)* and Associate Professor (*Lektor Kepala)*, the academic staff have to be reviewed by both UI and the Ministry of Education and Culture. This process normally takes quite a long time as it should pass several bureaucracies. Second, several academic staff do not have proper records on their teaching, research, and community service activities. This factor contributes to long delay in their promotion process. In order to support the academic staff to maintain their activities properly, UI has developed Employee Information System (SIPEG) since 2007. Not only that, the DoA has also assigned a specially-dedicated supporting staff to remind the academic staff to maintain their activities records, to assist them in maintaining their academic activities records, and to propose for the academic staff's promotion if they have reach the minimum points to be promoted.

Moreover, in 2008, the Ministry of Education and culture issued a new policy to certify academic staff so that they can continuously improve their academic qualities. Academic staff who have provided proper records in their academic accomplishments and have passed the Ministry's standards may receive the certification and remuneration.

In order to improve the qualification of UPA's academic staff, DoA has made continuous efforts to:

1. Encourage its academic staff who hold master degree to continue their study to doctoral degree either locally or overseas and support them to get a scholarship.
2. Encourage its academic staff holding doctoral degree to manage their promotion so they can be promoted to be professors. As discussed previously, UI as well as the DoA have provided support through SIPEG and assistance through a specially-dedicated staff to assist the academic staff in dealing with this promotion. Not only that, the Faculty also supports the promotion initiative by applying collegial system. With this system, when an academic staff is promoted to be a Professor, he/she will be grouped based on his/her expertise

and be involved in a mentoring process supervised by a senior professor whose expertise matches the candidate's expertise. The mentor will encourage and assist the candidate to do research, write journals, supervise students' research, and facilitate other activities in order to increase the cumulative credit (KUM) score of the candidate. Through this process, it is expected that the candidate will be able to achieve the required score to be awarded the title.

3. Encourage the academic staff who hold bachelor degree (they are mostly consist of senior-civil servants academic staff who have strategic positions in accounting and auditing industry) to allocate more time to teach and to share their experience order to bridge gap between theories and practical matters.
4. Select teaching assistants who are committed to have a full-time job in campus and to continue their study to a higher level of education.
5. Use the *Evaluasi Dosen oleh Mahasiswa*/EDOM (Student Evaluation on Academic Staff) in order to evaluate the academic staff's performance. Results obtained from the EDOM are used in making necessary consideration for academic staff's assignments in the following semesters.

DoA has continuously made efforts to improve the quality of the teaching and learning process, research and community service. These three qualities are well-known as the Higher Education Basic Responsibilities (*tridharma perguruan tinggi*). In order to improve the staff's teaching quality, the Department conducts regular workshops and internal discussions in accounting as well as other relevant subjects for its academic staff. List of the workshops conducted by the Department can be seen in Appendix 6.1. Further explanation regarding planning of academic staff development programs is shown in Section 12.2 of this report.

6.2. Sufficiently of Academic staff

University Academic Quality Assurance Guideline has set an ideal teaching – students ratio of 1:20. It means that one academic staff is to supervise 20 students. Table 6.3 shows that staff-students ratio is between 1:16 and 1:20 showing that the UPA's Staff/Students ratio is better than the recommended ratio. We can conclude that the academic staffs are sufficient to deliver the curriculum.

Table 6.3. Staff/Student and Staff/Graduate Ratio

Semester	Total FTE of Teaching Staff	Number of Students	Number of Graduates	Number of Students/Total FTE of Teaching Staff	Number of Graduates/Total FTE of Teaching Staff
2012/2013 Term 1	57.98	1150	140	19.84	2.41
2011/2012 Term 2	55.10	980	133	17.79	2.41
2011/2012 Term 1	57.74	1,013	102	17.54	1.77
2010/2011 Term 2	55.56	922	77	16.60	1.39
2010/2011 Term 1	56.24	1,003	101	17.83	1.80
2009/2010 Term 2	54.69	926	90	16.93	1.65
2009/2010 Term 1	56.24	1,022	93	18.17	1.65

6.3. Recruitment and Promotion of Academic staff

Recruitment process of the academic staff complies with the regulations issued by both the University and the Ministry of Education and Culture through Statute No. 8 Year 1974 and Statute No. 43 Year 1999 on Civil Servants (PNS) (Appendix 6.3 and 6.4). The process is started when DoA requires additional academic staff

to fulfill its needs. The needs analysis is done by the Head of DoA based on ratio of students to academic staff and required areas of expertise. The Head will then communicate the needs with the Dean of FEUI who will follow up to UI. UI will then propose the number of academic staff needed to the Ministry of Education and Culture. Though, the approval of this proposal is subjected to government budget for the respected fiscal year.

To be recruited as PNS, academic staff candidates are generally assessed based on their expertise, academic degrees, research interests, and capability to conduct teaching, research, and community services. The recruitment process consists of three stages: administrative stage, psychological test, and interview. Once the candidates pass the recruitment process, they will obtain a PNS candidate status (CPNS) and have to participate in Pre-Service training activities (Prajabatan) held by the Ministry of Education and Culture. Once the training is completed, the staff will be awarded PNS status.

Recruitment system at the University has undergone some changes in accordance with the changes of the status of the University, from a public university (PTN) to a state-owned legal entity (BHMN) in 2000 as regulated in PP number 152/2000. Therefore, from the year 2000 until this report was made, UI and eight other public universities were managed based on BHMN regulations. Based on these regulations, these universities could recruit and evaluate their own academic staff and other supporting staff.

Furthermore, based on The Decree of The Rector of Universitas Indonesia no. 568/SK/R/UI/2005 (Appendix 6.5), the Decree of Majelis Wali Amanat (MWA) UI No. 01/SK/MWA-UI/2003 (Appendix 6.6), and No. 07/SK/MWA-UI/2006 (Appendix 6.7), recruitment of the academic staff is based on the status of UI as BHMN. Therefore, there are two types of employee status: (1) as PNS/civil servant (who were recruited while UI was given status as public university and those employees are paid by the government), and (2) as employee of UI-BHMN (who have been recruited while UI is given status as BHMN a state-owned legal entity and those employees are paid by UI). Nevertheless, as the formal status of UI as BHMN was only effective until 2009, then the next recruitment will use PNS scheme[1]. Appendix 6.8 shows number of PNS and employees of UI BHMN who were recruited from 2005 to 2011.

From the chart in Appendix 6.8, it can be seen that from 2005 to 2008, some academic staff were recruited to be employees of UI-BHMN. In addition, since 2008 some academic staff have been recruited using the PNS scheme. From 2009 to 2011, no academic staff members were recruited through the PNS scheme, while recruitment using the UI-BHMN scheme was terminated as the status of the university as a BHMN was no longer valid, based on the Regulation No. 9 year 2009.

Based on the Decree of the Dean of FEUI No. KPTS/367/D/2006 (Appendix 6.9), recruitment of academic staff is based on academic merit and follows the university and government regulation. These academic staff members have at least a master degree from universities acknowledged by UI. This minimum educational background is in accordance with the regulation No. 14 Year 2005 which regulates the minimum educational background required for academic staff of diploma program. However, academic staff members having a doctoral degree/Ph.D or a Ph.D candidate are preferred. In addition to educational background, recruitment is also based on teaching experience as well as research experience.

Promotion for academic staff is regulated based on the Regulation No. 14 Year 2005 concerning Teachers and Academic staff. Apart from that, UI also has a well-structured academic staff management. There

are 4 levels of career path as an academic staff (*Guru Besar*, *Lektor Kepala*, *Lektor*, and *Asisten Ahli*). Promotion of academic staff is proposed by the DoA based on their teaching, research, and community service activities. Decree of the Minister of National Education No. 36/D/O/2001 (Appendix 6.10) regulates that academic staff can be promoted to higher career level once they have obtained a minimum cumulative credit scores (KUM). KUM required to be a lecturer (*Asisten Ahli)* is 100-150, a senior lecturer (*Lektor)* is 200-300, an Associate Professor (*Lektor Kepala)* is 400-700, and a Professor is 850-1050.

6.4. Roles of Academic Staff

There are two types of academic staffs, i.e: permanent or full-time academic staffs and part-time academic staff. The permanent academic staffs are those who are recruited either through the PNS or UI-BHMN scheme. Other than these, those are part-time academic staffs who are hired from other institutions. In its efforts to put the vision of the university into reality, that is to make the university a world class research university, UI has classified its academic staff into four categories since mid of 2009. The academic staff are classified into *dosen inti penelitian* (Research-Core Academic Staff), *dosen inti pengajaran* (Teaching-Core Academic Staff), *dosen inti struktural* (Structural-Core Academic Staff), and *dosen skema lain* (Other-Scheme Academic Staff). This classification is based on time allocation dedicated by the staff to perform each of their Higher Education Basic Responsibilities (*Tridharma*).[2] The Research-Core Academic Staffs are those whose most of their time is allocated for doing research in their field of expertise. The allotted work load for teaching is maximum 6 credit points in one semester. Teaching-Core Academic Staff are those whose main duty is focused on teaching, the minimum teaching assignment is four credit points and the maximum is 18 credit points. This teaching assignment can also be accumulated, amounting to a minimum of 12 credit points and a maximum of 36 credit points per year. Although the main activity is focused on teaching, academic staff belonging to the Teaching-Core Staff are also required allocating some of their time conducting research and dedicating themselves to the community.

Structural-Core Academic Staff are academic staff members who have a structural position at the faculty (FEUI), they can be positioned in a unit within a faculty or in a research institution supervised by the faculty. The teaching load assigned to these academic staff is only four credit points. While Other-Scheme Academic Staff are academic staff members who do not belong to any of the group mentioned above and usually work as accounting practitioners in prominent institutions. Other-Scheme academic staff are hired based on their expertise in specific accounting related area, but as any other lecturers they must also hold a minimum master degree from reputable institution. Other-Scheme academic staff will be assigned to teach at maximum 4 credits on subjects related to their expertise in each semester. Tabel 6.4 shows the number of the academic staff at the DoA FEUI, based on the four classified groups.

Table 6.4. Number of Academic Staff in the Departement of Accounting based on Employment Status (Odd Semester 2011/2012)

Academic Staff	Research Core team	Structural Core team	Teaching Core team	Other scheme	Total
PNS – Civil Servant	1	7	28	31	**67**
CPNS – Candidate Civil Servant			1	2	**3**
State-owned Legal Entity (*Badan Hukum Milik Negara –BHMN*)	1	1	3	5	**10**
Permanent Staff Non-PNS / BHMN	1		15		**15**
Non-permanent Staff			7	32	**39**
Number of Academic Staff	**3**	**8**	**54**	**70**	**135**

6.5. Obligation of Academic Staff

All academic staff, regardless their membership in the above core teams, need to perform their obligations in accordance to BOT Act No. 003/Peraturan/MWA-UI/2006 (Appendix 6.11) on the Duties and Responsibilities of Academic Staff and the Decree of Dean of FEUI No. KPTS/310/D/2006 (Appendix 6.12) on the Rights, Duties, and Job Descriptions of UI BHMN-staff. In general, the staff have to perform their roles in teaching, research and community service.

In teaching activities, the staffs need to prepare and design a comprehensive teaching and learning process. The curriculum design include but not limited to teaching and learning methods (including active lecturing, student-centered learning, collaborative learning, experiential learning or problem-based learning), usage of instructional media (such as computer, video, and internet), skills to be learned by students (such as technical, analytical, presentation, team work, and problem solving), and assessment techniques (such as examination, presentation, quiz, assignment, and homework). Beside teaching, academic staff are also required to accept DoA's assignment to supervise students' undergraduate thesis/internship report/independent study writing.

In research activities, the academic staffs are encouraged to perform researches which align with their expertise. Outcomes from the researches are expected to be disseminated in national or international conferences and extended into publication in both national and international journals, as well as in form of textbooks or handbooks. The DoA will usually appreciate academic staff with international journal publications by giving them grants. All of these initiatives are dedicated to support UI as a world-class research university.

In community service activities, the academic staff are encouraged to implement development of educational outcomes, and research that can be utilized by the public; provide training / education / lectures to the society; and provide service which can support implementation of the government's programs. To be effective and efficient, all these activities are expected to be in line with the staff's area of expertise.

Other than the above three activities, several academic staff are required to perform some administrative works to support DoA, and other organizations under FEUI. These staff will obtain additional salaries from FEUI. Moreover, based on Decree of the Dean of FEUI. No. KPTS/1159/D/2008 (Appendix 6.13), academic staff holding professorships have additional assignment to be a mentor for other academic staff who are in professor candidatures so that the candidates will achieve their professorships faster.

6.6. Time Management and Incentive System

In DoA, there are several staff specially assigned to allocate the teaching load of each lecturer based on the predetermined scheme so that each lecturer will be assigned accordingly. The scheme for each lecturer is determined by DoA in accordance with each lecturer's qualifications and skills as well as experience in teaching and conducting research. Incentive paid to academic staff will be based on the load assigned to them. Apart from this, the Head of DoA is also authorized to propose a academic staff member to be placed in a study program or an institution.

With the above time and duties management, the academic staffs are eligible to receive their incentives. Academic staff with PNS status will receive monthly fixed salary from the government, thirteenth month salary, holiday allowance, and medical insurance from ASKES. Aside from this, the staff will also receive variable salary from FEUI based on their teaching assignment. Furthermore, incentives of academic staff with BHMN status are regulated based on decree of the Dean of the FEUI, No.KPTS/310/D/2006 (Appendix 6.12). Based on this decree, the staffs are eligible to receive a monthly fixed salary, variable salary which depends on the teaching assignment, honorarium when appointed as examiners and supervisors, holiday allowances, bonuses based on performance, medical insurance, and retirement benefits which amount at least equal to what is set in Statute No 13 Year 2003.

Moreover, incentives for the academic staff are also given in form of staff development programs. DoA continuously conducts the development programs in order to maintain and improve the quality of its human resources. The programs may take various forms: Human Resources Development Program (PPSDM), provision of scholarships (local or overseas), supervision and support to deal with promotion, and teaching certification. Dean of FEUI has recently issued a decree which regulates matters related to travels made by the academic staff to present papers either in Indonesia or in other countries. With the issuance of this decree, it is expected that information regarding expenses will be clearly explained. Further explanation can be obtained in Chapter 12.

6.7. Academic staff Accountability

Each semester, students evaluate the performance of the academic staff as feedback to consistently improve the teaching and learning process in class. This evaluation is known as *Evaluasi Dosen oleh Mahasiswa*/EDOM (Student Evaluation on Academic Staff). The process and criteria for evaluation are determined by the faculty, particularly by *Unit Penjamin Mutu Akademik* (UPMA) or Unit of Academic Quality Assurance. There are four major components which are evaluated. They are (a) Teaching material, (b) Teaching methods, (c) Classroom Management, and (d) Assessment process made by academic staff. EDOM is one the factors evaluated by the DoA for its academic staff in addition to how active a academic staff is in conducting research and how devoted he/she is to the society.

Appendix 6.14 shows the performance of the academic staff based on their EDOM from the even semester of 2006/2007 to the odd semester of 2011/2012. There had been a decline in the previous semesters; however, since the odd semester of the Academic year 2011/2012, there has been an increase in the performance of the academic staff. The results show that in general academic staff make some preparation before teaching. It appears that materials given in class and the teaching methods are quite satisfactory based on the score given by the students.

The performance index of the academic staff is also based on other two factors, whether they stick to their teaching schedule and whether they submit the scores on time. If the academic staff's performance index does not meet the average standard (below 4.0 out of 6.0), the DoA will consider in their subsequent teaching assignments.

More detailed indicators of the performance of the academic staff can be seen in Appendix 6.15. From those indicators, it can be concluded that most indicators have exceeded the targets. There has been significant improvement for certain indicators, such as the percentage of academic staff teaching stick to the predetermined schedule and the percentage of academic staff who are able to submit the score in less than seven days. Meanwhile, the percentage of academic staff who submit the scores before the deadline determined by the SIAK NG can be kept to 100%. One determining factor is the consequence for late submissions. Once a lecturer submits the scores late, students will automatically get a B for the subject. This policy is continuously informed to the academic staff. In addition, there has been a commitment from the department and the managing staff to monitor the academic staff to make sure that they submit the score before the deadline.

Moreover, in order to enhance their accountability, the academic staff can express their achievements, thoughts, and opinions by utilizing facilities given by the Faculty of Economics, and the DoA, such as through UI staff's website pages and blogs, academic staff's mailing lists, and direct channel to DoA's Head and Deputy Head as well as the Head of UPA.

In some extent, there are cases when the academic staffs need to settle issues related with ethics, such as plagiarism, students' or colleagues' misbehavior, etc. For the later issues, they may consult with the Board of Ethics in order to overcome the issues in accordance with relevant regulations. The Board of Ethics may impose sanction for academic staff who violate any existing regulation and other rules and regulations contained in the code of ethics of FEUI (Decree of Dean of FEUI No. KPTS/682/D/2009 (Appendix 6.16)), The sanctions can be imposed through summoned by the Board, warning letters, suspended from promotion, prohibited to teach, and dismissal as an academic staff.

6.8. Policies pertaining to Review, Consultation and Transfer

The performance evaluation of academic staff is performed regularly every semester based on the EDOM score and other factors, such as whether a lecturer teaches on the days he/she is scheduled to teach and whether a lecturer submits the score on the scheduled time. This kind of evaluation is conducted by the Head of UPA. If there are some academic staff members who have problems, then there will be a consultation session to discuss them. An academic staff member can be transferred from one subject to another one or from one study program to another study program. Academic staffs having a low score of EDOM are monitored for 2 semesters. If the academic staffs are not full-time academic staff, then they are no longer assigned, yet if they are full-time academic staff, then they will be assigned to teach a subject with a better EDOM score.

Moreover, to improve the academic staff's performance, the DoA continuously conduct staff's professional development programs, such as training on teaching and research subjects, discussion on updated accounting topics, participation on conferences, and involvement in other relevant events. To encourage the staff

to do more research and publication towards research-based teaching, the DoA provides incentives for staff who can publish their academic papers in reputable journals.

6.9. Termination, Re-Employment, and Retirement Systems

In general, termination, re-employment, and retirement for both academic staff with PNS and BHMN status are managed by the faculty. For academic staff with PNS status, they can be laid off if they break PNS codes of discipline (Act No. 53 Year 2010 (Appendix 6.17)). Those who reach the age of 65 are required to retire (Act No. 44 of 2011 (Appendix 6.18)). They can apply for resignation by submitting a letter to the Minister of National Education through the Rector of UI. Moreover, the retired academic staff with PNS status will receive pension and health insurance from government. The amount and rate of the insurance is determined based on their last position.

In addition, academic staff with BHMN status are regulated by Statute No.13 Year 2003 on Employment. As for PNS, academic staff with BHMN status are required to retire once their ages reach 65 years old. Termination of the academic staff is proposed by the DoA if the staff's overall performance is unsatisfactory for two consecutive years (Decree of Dean of FEUI No.310/KPTS/D/2006 (Appendix 6.12) and KPTS/603/D/2007 (Appendix 6.19)). The BHMN staff can apply for resignation by submitting a letter by submitting a letter of resignation directly to the Dean of FEUI.

According to Director of Higher Education's Circular No. 1287/E/T/2012 concerning extension of pension age limit for civil servants (PNS) who hold academic position as professor, a professor can be employed by a university up to his/her age reaches 70 years-old. Moreover, requirements, procedures and mechanisms of the extension of the pension age limit for PNS serving as professor are regulated under Ministry of Education's Regulation No. 9/2008.

6.10. Appraisal System

To be more efficient, issues related to human resources are managed by the faculty's General Manager asisted by the Human Resources (HRD) Manager who will then reports the matter to the Dean of FEUI. Each year, the HRD Manager evaluates the KPI of each academic staff member, based on his/her performance in teaching, research, community services and other relevant administrative work. The result of which will determine the amount of bonus each academic staff receives. Most records which are relevant to the performance evaluation system can be obtained from UI's databases, such as SIRIP (database for research and community services records), SIPEG (database for employment records), and DP3 (*Daftar Penilaian Pegawai* – Employee Assessment List). If the staff obtained good assessment score from the supervisor, they will obtain more credits which can be used for promotion. This promotion will affect their remuneration.

As regard to academic staff with Research-Core scheme, the DoA follows performance assessment rules which were set by the University of Indonesia. The assessments measure several main indicators, such as: (1) Preparation of research proposal (minimum 1 proposal for 1 year); (2) Receipt of research grants to support the research which has been proposed or publication in accredited national journals or book (at least 1 article/book each year); (3) Publication in international journals or internationally selling book or book chapter.

In addition, there are several additional performance indicators, such as: Receipt of intellectual property rights; Formulation of usable-and-innovative technology, and/or social engineering/ public policy recommendations; Perform as speaker in national and/or international conferences in the staff's relevant expertise; Perform as leader or member of national committee in the staff's relevant expertise; Perform as reviewer for journals in the staff's relevant expertise; Perform research or community services with collaboration to other national and international institutions.

CHAPTER 7 - SUPPORT STAFF QUALITY

The structure of non-academic staff working at UI can be classified into three: those who work for the University, for the faculty and for the Department. In general, the policies are formulated at the university level and are implemented at the faculty level by the Human Resources Manager (based on the decree of the Dean number KPTS/223/D/2005). Support staff members at the UPA provide services for faculty members (academic staff/academic staff) and students. Support staff members include administration staff, library staff, laboratory assistants, lab technicians, security guards and office boys. The number of support staff employed as well as their level of education are shown in a Table 7.1.

Table 7.1 Number of Support Staff Year 2011

Category	Total support staff	Number of support staff based on gender		Number of support staff based on education			
		Male	Female	Master	Undergraduate	Diploma/Has not completed Undergraduate	High School
Student Service Staff							
Faculty Level	13	9	4	2	3		8
Department of Accounting	4	3	1		2		2
Bachelor of Accounting Study Program S1	5	1	4	1	1	1	2
Total	22						
Library Staf							
Main Library (UI)	62	37	25	15	18	6	23
The FEUI Library	26	22	4	1	10		15
Department of Resource and Learning Center (RLC)	2	2				1	1
Total	90						
Laboratory Staff							
Computer Lab Assistant	39	15	24			39	
Computer Lab Technician (PLKJ)	9	9			5		4
Computer Lab Technician (Accounting Department)	1	1			1		
Total	49						
Computer Facility Staff	12	12		2	4	5	1
Others (Security Staff and Office Boy)	63	63			2		61

7.1 Competency and Adequacy of Library Staff

There are 62 staff work for the university library and at the faculty's library there are 26 librarians. The 26 faculty library staff are serving 1.022 FEUI students, so the ratio of library staff to FEUI student is 1:39. The Resource Learning Center (RLC) at DoA provides books, articles, magazines, newspapers and other forms of media related to the accounting field. These are provided especially for the academic staff. The RLC is managed by 2 support staff, who also works as support staff at UPA. The collection provided by this RLC is linked to the collection of RLC at the faculty and the university library. UPA regularly surveys students in order to see the

students' satisfactory rate for the services provided by the support staff. The results are shown in Appendix 7.1. Student satisfactory rate for the service the library provides is 3.79 out of 5 on the scale, which is almost good.

7.2 Competency and Adequacy of Laboratory Staff

A laboratory in this context is a room where students can practice computers and manuals for accounting which guide by 39 computer lab assistants (students at semester 7 or 8). Computer laboratory is not only provided by the faculty but also by the program. At the faculty, there are 4 computer laboratories which managed by 9 technician, while at the DoA there are 3 computer laboratories which managed by 1 technician (bachelor). The 10 laboratory staff are serving 1.022 accounting students, so ratio laboratory staff to accounting student is 1:100. It appears the number of the laboratory staff is adequate because it also assist by the 39 lab assistants. The satisfactory rate given by students is 3.35 out of 5, which shows that students are quite satisfied with the services provided (see Appendix 7.1). To improve the quality of services, faculty always maintains and updates the related software as well as maintaining the computers.

7.3 Competency and Adequacy of Computer Facility Staff

The PLKJ division at Faculty is responsible for managing all the computers as well as the software used at the faculty, maintaining the internet access and monitoring the quality of internet network. It is also responsible for maintaining the quality of the computers and all electronic devices as part of the infrastructure used in class in order to support the teaching and learning activities. The staff members working for this unit are under the coordination of the Manager of the General Affairs. Both the level of education needed to perform the job and the number of the staff to provide services for the faculty members are sufficient. There are 12 computer facility staff serving 1.022 accounting students, so ratio computer staff to accounting student is 1: 85, which is adequate. As number of accounting lecturer is 135, so ratio computer staff to lecturer is 1: 11.

7.4 Competency and Adequacy of Student Service Staff

Student service staf are responsible for supporting the academic-related activities of the students and the academic staff members. Services for the students of UPA is facilitated by the University, the faculty, the DoA and the UPA itself. Services provided for students at University level include admission process, student acceptance, tuition fee payment, administration process for the certificate and graduation. While the academic staff working at the faculty will deal with services related to checking student registration, managing the schedule for lectures and examinations and classroom utilization. In this regard, the Head of UPA and the academic support staff will arrange the capacity of lectures offered during the registration period, coordinate with the faculty's support staff in order to arrange the exam schedule. In addition, they also deal with administrative support for the academic staff members regarding the teaching and learning activities, including tutorials and they also become the information center for students. There are 13 support staff members at the faculty level. Appendix 7.1 shows that the student satisfactory rate for services provided by the student service staff at both the UPA and DoA levels is 3.67.

As shown in table 7.1, there are 5 staff members working for the UPA and 4 others working for the DoA. The UPA and DoA staff work closely together on reporting activities such as research and teaching activities conducted by the faculty members (for example making copies of teaching material, collecting assignment and homework) and student activities (for example student seminars, selection process for teaching assistants, and provision of recommendation letters).Total student service staff is 22, while the number of accounting students is 1.022, so the ratio student staff to accounting student is 1: 45. It appears the number is adequate. The result of the survey in Appendix 7.1 shows that the student satisfactory rate for the services provided by the staff at both the UPA and DoA is 3.65 of 5.

Security staff at FEUI are employed by the University. The existence of the security staff is very crucial in order to maintain a safe condition in campus area. While the office boys are responsible for keeping the campus in clean condition and assisting other administrative work. There are 63 security staff members and office boys who are assigned to keep the campus clean. While the total number of support staff (library staff, computer facility staff and student srevice staff) is 185 and the total number of the academic staff is 135, therefore, the ratio of academic staff/support staff is 1:1,37. The competency of support staff and their number are adequate.

7.5 Evaluation System

Evaluation system conducted at the faculty level. This system is not only for academic support staff, but also for academic staff. In this process, the support staff will be assessed by his superiors and colleagues (peers) who work directly with him. Assessment was conducted once a year. HR department conduct assessments periodically. This assessment is done not only for evaluation but also to give reward for non-academic employees who show satisfactory performance. The results of the evaluation will also determine the amount of employee bonuses. Performance appraisal and remuneration system can be found on the Dean's Decree No. KPTS/1007/D/2008 and KPTS/707/D/2007. The points to assess at evaluation systems are initiative, diligence, effectiveness, expertise, managerial capacity, independence.

Remuneration System

The support staff's remuneration follows the policies set by the FEUI through the Dean's Decree No. KPTS/038A/D/2011. Support staff also receives health insurance that covers inpatient and outpatient care and Social Security (Employment Social Security). In addition, FEUI also gives awards to support staff that excels, such as giving awards for achievement in sports events in UI Anniversary, in accordance with Dean's Decree No: KPTS/238/D/2011. At the university level, awards are also given to support staff that has the best performance. Support staff that has the best performance at the Faculty level can be proposed as a candidate recipient of award at the University level through the University level selection.

Pension System

Termination system follows the rules and code of ethics applicable to support staff at the Faculty and University levels. Stages of penalties for violating the provision of support staff will be given in the form of warning letters, delay of promotions or job promotion, and suspended as non-active workers up to be dismissed as support staff. According to the law, retirement age of support staff is 55 years. For support staff whose service is still needed, there is a possibility of contract extension up to the age of 60 years.

Training of Support Staff

Training for support staff managed at the university level as well as faculty. Training held included workshops on academic information systems, financial reporting, academic management updates, management of journals, and more. HR department also creates programs to improve the quality of employees by conducting internal training and soft skills training, such as English course and Microsoft Office training. Support staff especially the library staff regularly attends training on the existing database in the university library and faculty in order to provide better service to students. FEUI also provides educational aids to support staff to take higher education.

CHAPTER 8 - STUDENT QUALITY

8.1. Student Intake Policy

As explained in Chapter 5, student candidates must pass the selection test to be accepted as UPA students. The admission channels for new student candidates consists of SNMPTN (exam and invitation), SIMAK – UI, Outstanding Student Invitation (PPKB) and High Achievement scheme (Prestasi). Those selection channels are conducted based on the principles of equality and fairness, and comply to same quality standards.

8.2. Student Admission

The table below shows number of accounting students intake through various of selection channels, from academic year 2012/2013.

Table 8.1 Undergraduate Accounting Students of Academic Year 2012/2013

No.	Scheme	Number of Students
1	SNMPTN – Written Test	77
2	SNMPTN – Invitation	89
3	SIMAK UI	122
4	PPKB	19
	Total number of Students 2012	**307**

Selection process is done transparantly and centrallized in university level. Considering success in university is not only depends on intelligentia but also intrinsic motivation and emotional intelligentia (soft skill), it is important to have next student selection that covers students intelligentia and soft skill. PPKB selection program is done by comparing the school quality, academic performance, and non academic performance to give whole description about the intelligentia and softskill competence.

Proportionally in gender, majority number of accounting students is female which is more than 60% from the total number, as can be seen in Table 8.4.

Table 8.4 Number of Accounting Students Intake

YEAR OF INTAKE	MALE	FEMALE	TOTAL	PERCENTAGE OF MALE	PERCENTAGE OF FEMALE
2006	66	124	190	34,74%	65,26%
2007	70	122	192	36,46%	63,54%
2008	131	207	338	38,76%	61,24%
2009	143	141	284	50,35%	49,65%
2010	107	141	258	43,15%	66,85%
2011	91	166	257	35,41%	64,59%
2012	117	130	307	42,34%	57,65%

As can be seen in Table 8.5 number of participants pass the selection test is very small as compared to number of participants registered. The participant score competition is very tight as shown by low score in tightness column in the Table 8.5.

8. 3. Study Load and Performance

In the first semester, new students must attend student orientation to learn about campus life and

Table 8.5 UPA's Student Admission

Academic Year	Student Recruitment	Number of Participant	Number of Participant pass	Tightness Percentage	Score Average	Minimum	Maximum
2006	UMB	4.132	173	4,19%	910,79	n.a.	n.a.
2007	UMB	4.390	172	3.92%	954	1,161	371
2008	UMB	5436	136	2,50%	876	826	1101
	SNMPTN	2481	42	1,69%	945	901	1073
2009	UMB	4.159	26	6.6%	901,91	877,38	977,93
	SNMPTN	N/A	41	N/A	94,23	92,12	98,25
	SIMAK UI	7.826	110	14.05%	824,84	784,17	922,27
2010	UMB	4.314	21	0.49%	994,80	939,09	1.105,55
	SNMPTN	N/A	N/A	N/A	94,87	93,16	99,01
	SIMAK UI	9.535	123	1.36%	7.799,7	1.004,2	8.399,8
	Paralel	1.883	52	2.76%	NA	NA	NA
2011	SNMPTN Undangan	3.332	43	1,29%	N/A	N/A	N/A
	SNMPTN Tulis	3.601	130	3,61%	762,16	726,61	849,66
	SIMAK UI	3.855	31	0,80%	872,40	824,03	969,37
2012	SNMPTN Undangan	1.930	108	5,60%	N/A	N/A	N/A
	SNMPTN Tulis	2.710	170	6,27%	742.29	718.37	826.05
	SIMAK UI	3.985	29	0,73%	869.47	827.526	1010.637

facilities, curriculum of the program, and the general academic guidelines. Academic Guidebook and Program Catalogue are given to new students. They contain relevant academic information of all undergraduate programs in FEUI. The books are updated and issued anually. Total courses needed to be taken by students are 145 credits consist of 46 compulsory courses and 5 optional courses. The total of 145 credit points consists of 23 Accounting courses, 8 Economic courses, 9 Management courses, and 6 courses which are faculty and university compulsory courses.

Student scoring system is based on Grade Point Average (GPA or called Indeks Prestasi). Indeks Prestasi (IP) is used as measure tool of student study performance). The credit point system has been clearly mentioned in Academic Guidebook (Appendix 2.1). IP is calculated at the end of each semester. For each course, one credit is translated into one hour of lecturing or academic interaction, one hour of tutorial or structured activity, and one hour of independent study per week (reading assignment or other assignment). This system also allows students with higher academic capabilities to complete his/her study program in shorter time frame. For Bachelor Degree, study load is translated into credit system with a total of 145 credit points, which is distributed in 8 academic semesters. Every semester consists of 14 weeks course works (and other scheduled academic activities) followed by 2 weeks evaluation/assessment period. The maximum allowable study period is 12 semesters, which is in line with the Rector's Decree No. 478/SK/R/UI/2004 on student progress evaluation (Appendix 8.1.).

The number of credits that students can take in one semester is determined by their Grade Point Average (GPA) of the preceding semester. The maximum allowable credits to be taken by the student ranges between 12-21 credits, the details can be seen in Appendix 8.2. Hence, in average the study load of a student in a semester is 18-20 credit points. In general, majority of the students (> 60%) managed to complete their study in four years or less. The first year students' average GPA of UPA is always above 3.00, and shows an increasing trend from year 2009 to 2012 (see appendix 8.3). It can be seen that first year students of UPA can manage to handle the study load.

CHAPTER 9 - STUDENT ADVICE AND SUPPORT

9.1. Student Monitoring System

The students' academic performance is monitored through the UI's Academic Information System called SIAK-NG (http://academic.ui.ac.id). SIAK-NG allows academic advisor to monitor student's progress and academic achievement. SIAK-NG facilitates planning of academic activities at any time, monitoring and informing all academic data (courses, credits, grades, GPA) and all academic activities (online registration, course, and exam schedules).

An UPA Academic staff is responsible to monitor the academic progress in individual course, in order to ensure that the students are able to follow the learning process satisfactory. The monitoring is done by utilizing various monitoring instruments such as attendance list, class activities, progress presentation, and so on. Students academic record will be evaluated periodically to ensure that students can maintain their academic performance. The evaluation objective is to determine whether the student can finish their study or the university must drop him/her. Evaluation schedule and drop out criteria is explained in chapter 5 (page 16).

9.2. Student Coaching and Counseling

New students are introduced to the campus life in a one-week progam called Introduction to Universitas Indonesia Academic System (PSAU) jointly managed by the UI, FEUI, and DoA in order for them to be familiar with the new academic environment.

An academic advisor is assigned to a group of students. Based on the Rector's Decree No 012A/SK/R/UI/2007 (Appendix 9.1.), an academic advisor is responsible for:

a. Holding meetings with students at least once in every semester to monitor their academic progress.
b. Assisting students in academic issues (determining which courses to be taken every semester, the decision to take academic leave and the student evaluation).
c. Referring the students to the appropriate person(s) or parties in solving their academic/personal problems.
d. Providing guidance and advice to students in relations to the prevailing rules applicable in the FEUI.
e. Recommending the students for scholarships.

An academic staff, is assigned as an academic advisor to a group of students from the same batch with the ratio of 1:15. Based on data per 2012, the total number of academic advisors is 44 persons, average students is 24 per advisor, and the number of minimum and maximum students are 5 and 30 respectively. The list of academic advisors can be seen in Appendix 9.2.

If students have serious academic and personal problems, they can ask for counseling session with the Student Counseling Board (BKM, Badan Konsultasi Mahasiswa) administered by the Faculty. Students with severe problems may apply for an extension of study period. Based on the Rector's Decree no. 472/SK/R/UI/2006 (Appendix 9.3), students are entitled to apply for a maximum of two semesters of study leave. The leave application must be made based on intensive discussions between student and his/her academic advisor in coordination with the UPA. However, the decision to approve the leave is made by the Faculty.

All academic information can be accessed by students through SIAK-NG, University Academic Regulation Book, FEUI's Academic Guidebook, and the Program Catalogue. Other information related to academic activities, available scholarships or job vacancies can also be accessed through information boards in the FEUI building or www.fe.ui.ac.id. Moreover, the academic staff are responsible for explaining the syllabus that provides information about the course outline, learning outcomes, assesment methods, and scores weights, reference, and assignments at the first session of the course.

FEUI also obligates academic staff to publish results of exams and return the student assignments so that the students can get adequate feedback on their performance. Based on those feedback, students whose results are below the required expectation in the middle of the semester, can improve themselves for the rest of semester. Moreover, at the beginning of each semester, students are given information on the learning expectations and the components of assignments required to pass the course, so that students are mentally prepared and aware of the learning targets that must be achieved to pass a particular course.

9.3. Student Support on Academic Matters

UPA provides in-class and laboratory tutorial for most of courses it offers to the students. The tutorial purposes are to assist students in deepening their comprehension of the subjects and to provide the required excercises to master the subject. During academic year 2012/2013, there were 60 tutors with total 825 tutorial sessions in odd semester and 78 tutors with total 771 tutorial sessions in even semester. While in even semester of 2011/2012 academic year, there were 52 tutors and 707 tutorial sessions held.

Beside the regular tutorial programs, UPA also conducts special tutorial classes to assist first year students who have academic problems. Furthermore, for students having academic problems, UPA also take some action by identifying their academic problems, then arranging discussions between students, parents, academic advisors and the faculty student counseling board to find solutions. Those activities are intended to prevent students from dropping out of the UPA.

9.4. Student Service and Facilities

Scholarships

The number of scholarship awardees, scholarship types and institutions providing the scholarships for FEUI's students keep on increasing every year. By 2012 there has been approximately 500 students receiving scholarships in three Undergraduate Programs of FEUI, with more than 50 institutions offering the scholarships, be it foundations, or state and private companies, with a total aggregate amount of almost 2 billion rupiahs. Some institutions that provide scholarships to FEUI's students are: FEUI alumni association, Salemba Empat, Pertamina, CIMB Niaga, and Tanoto Foundation. List of scholarship awardess is presented in Appendix 9.4.

Dormitory

UI has 2 dormitories: Student Dormitory in Depok with the capacity of approximately 1200 rooms and Wismarini Dormitory in Jakarta with 180 rooms. Dormitories are mainly for new students from outside Jakarta and Depok with the maximum tenancy of two years (4 semesters).

Insurance

All registered students are covered by insurance, currently under company named PT. Jasa Raharja Putera that covers the students in the event of deaths, accidents, and hospitalization due to accidents.

Facilites for Sports and Arts

UI has various good sports facilities for students, academic staff, and administrative staff, such as soccer and athletics field (in the stadium), indoor facilities for badminton, basket ball, and volley ball (located in the Gymnasium). Other facilities are outdoor, such as hockey field, tennis court (4 lines), basket ball (3 lines), volley ball (3 lines), and badminton (1 line). Periodic maintenance is carried out to maintain the quality of the facilities. Several Faculties also provide sport facilities of their own. FEUI owns the sports facility namely Pertamina Hall which can be used for futsal, badminton, volley ball, basket ball, and other indoor sports activities.

Cafetaria

A student cafetaria or canteen is available in every faculty in the unviersity premise, offering food at affordable prices.

Healthcare Facilities

UI provides free healthcare services for the students, managed by Student Health Center (PKM), including general practitioners (GP) clinic, dental clinic, X-ray service, and a drugstore. GP clinic provides general medical services, including acute, chronic diseases and emergency. The clinic is run by 6 GPs, 1 cardiologist and 5 nurses. Dental Clinic services cover dental consultation and dental health education. It has 2 dentists and 2 dental nurses, and good equipments including X-Ray and ECG (electronic cardiograph).

Student Organization

Student organization is established as a partner of FEUI and UPA in developing student's soft skill such as leadership, team work, and social skill. Student activities within their organization is under the supervision of the Manager of Students and Alumni FEUI.

UPA has a Students Union called Accountants' Professionalism Study – Studi Profesionalisme Akuntan (SPA). SPA has arranged many activities such as seminars, training workshops, competitions or company visits. SPA's annual events are organized at national level, includes Indonesia Accounting Fair, Accounting Days, and Audit Tax and Visit. For UPA, SPA is a partner who assist UPA in organizing events involving Accounting Students in FEUI. SPA itself has formed partnership with other university such as VA University of Amsterdam, and currently act as a learning partner of CIMA (Chartered Institute of Management Accountant).

Beside SPA, at the faculty level, FEUI also has some other student organizations such as: Badan Eksekutif Mahasiswa (BEM), a Student Executive Body that accommodates extracurricular activities for undergraduate students including intellectual and scientific activities, FEUI Student Cooperative (KPME), Religious based organizations, Badan Otonom Economica (BOE), a journalistic based organization, AIESEC (Economic and Business Student Association), and Interest and Hobbies based organization (photography, nature lover, sports and arts units).

At the University level, students might also join student organization such as: UI Student Union/Badan Eksekutif Mahasiswa (BEM) which is Student Executive Body at UI Level, Religious Based Organization, and Interest based organization (Dancing, Singing, Sport, etc)

Student Activity Centre Building

UI also provides buildings called "Pusgiwa" in the Depok campus and "Balai Mahasiswa" in the Salemba campus for secretariat officess of the Student Executive Body (BEM/University Student Union) or a place for other units of student activities (UKM/Student Activity Unit). At the faculty level, FEUI also provide a building and an auditorium at the Student Center Building as the house for all students' organization in FEUI.

Book Store

Book stores are also available in many area in University. In FEUI area there is Leksika, a book store offering text books used as references in courses offered by FEUI.

Prayer Houses

There are two mosques in UI namely: Ukhuwah Islamiyah Mosque (MUI) in the Depok campus and Arif Rahman Hakim Mosque in the Salemba campus. Other small places for praying called *musholla* are also available in each faculty and department. For students who are not moslem, there are praying facilities such as churches and pura owned by community around the campus.

Campus Shuttle Buses

Shuttle buses serve all students and staff within the campus area, and the service is free of charge. Currently, the total number of shuttle bus is approximately 20 units, operating from 07.00 to 21.00 on Monday to Friday, and from 07.00 to 14.00 on Saturdays. Regular maintenance for these shuttle busses is funded by Amenities fee. Bus timetable is designed with interval of services approximately 15 minutes during normal hours.

Bicycle and Bicycle Paths

UI also provides bicycles and bicycle path in the campus covering a total length of 20 km. This bicycle is an alternative transportation mode in the campus which can also serve as additional sports facilities. By January 2010, there are around 400 bicycles available to be used by UI's students and staff in the 17 bus shelters.

Language Services Facilities

To improve students' English skill, FEUI also has ESAC (English Self Access Center), a free of charge learning centre for students to practice and improve their English language capabilites. The facilities and services that ESAC offers are TOEFL modules, games in English, videos, language labs, and other reading materials.

Services on Career Development

At the Faculty level the FEUI's Career Development Centre (CDC-FEUI) functions as a partner to students in their career planning. CDC helps students interact with industries, facilitate students and graduates to find jobs and places for job trainings. CDC regularly invites company to introduce their line of business as well as to recruit graduate. The CDC-FEUI can be accessed through the website http://cdc.fe.ui.ac.id/.

CHAPTER 10 - FACILITIES AND INFRASTRUCTURE

10.1. Classrooms

Infrastructure and facilities are managed by the faculty. The teaching and learning process for the program take place in the campus located in Depok. There are 12 faculties at Universitas Indonesia, and FEUI campus covers an area of 69.116 m^2 with 12 buildings. To support the teaching and learning process as well as the research activities, FEUI also has another campus located in Salemba, covering an area of 1.5 Ha, used mostly for the postgraduate programs. Most of the area, that is about 12.845 m^2, is used for classrooms, while 3.170 m^2 is used for the office and administration buildings and 3.666 m^2 is used for the working space for the academic staff. Some of the facilities at the faculty include a library, the English Self-Access Centre (ESAC), Student Counseling, JUITA, Centre of Data and Information, etc. Other facilities are provided by the DoA such as a library, Computer Laboratory, lockers, and the Department rooms. To provide the best facilities, the faculty established a collaboration with some parties, one of which is with the alumni of FEUI, joined in the ILUNI FEUI.

Matters related to the management, utilization, and maintenance of these facilities and infrastructure are conducted online by the staff at the General and Administration Affairs under the coordination of the Sub-manager of Infrastructure and Facilities. Detailed information regarding the facilities and infrastructure managed by FEUI can be seen in Appendix 10.1. The administrative activities of the faculty are also supported by the office equipment which work well as they are well maintained (detail equipment can be seen in Appendix 10.2).

To support the computer-based subjects, the faculty provides computer laboratories, 4 classes at the faculty and 2 classes at the department. These classes are used for learning activities and also available for students to do their course tasks. The average usage of computer laboratories are 100 hour per week. There are 6 staff that manage the faculty computer laboratory and 1 staff in the DoA computer laboratory. While to improve students' ability in English, language laboratories are also provided by the faculty, these language laboratories are operated by ESAC (English Self-Access Centre). There is also a data and information centre, called Pusdatin, which is responsible for compiling the data of all students as well as the alumni of FEUI. This centre also facilitates students to do online registration. The details about the laboratorium facilities and supporting equipment for the students can be seen in Appendix 10.2. To support the lecture in preparing teaching material, research, and student consultation, the faculty provides 2 floors lecturer rooms facilitated with desk, chair, filling cabinet, hot spot, intercom, and pantry room.

When students of batch 2009, 2010, and 2011 were surveyed, they said they were quite satisfied with the classrooms, computer laboratories and other supporting facilities.

10.2. Library

<u>The University Library</u>

The University library or Perpustakaan Pusat UI, housed in a new building with sustainability building concept, is place for academic staff, researchers and students to find books and literature as well as to meet and exchange ideas. The area is about 2.5 hectare and the building itself is about 33.000 square meters. It was officially

opened in Mei 2011. The collection includes 5 million books, literatures, and digital collection. This library is connected to the faculty's resource learning and can be accessed by all students of the University. The University library can be accessed through: http://www.ui.ac.id or http://www.lib.ui.ac.id. It is managed by 61 staff members and during week days it opens until 6.30 pm and on Saturdays it closes at 4 pm. The location of the university can be seen in Appendix 10.3, while the list of services and facilities can be found in Appendix 10.4.

FEUI Resource and Learning Center

This is a supporting facility of the university library, the main function of which is to provide textbooks required for certain subjects. The library of FEUI is in a building having an atrium shape, the area is about 4.700 m^2, with five floors:

1. First floor: procurement room, library's general room, storeroom, and room for student activities
2. Second Floor Compulsory Books, maganizes, newspapers, administration room, catalogue room, binding room, photo copy room, CD-ROM, student reading room, meeting room, room of the Head Library, internet corner/stock exchange corner.
3. Third floor: for Supporting Books, Reference Books and special collection/demography.
4. Fourth floor: undergraduate thesis and graduate thesis, student reading room, reading room for academic staff, audio visual room and discussion room.
5. Fifth floor: English Self Access Centre (ESAC).

Each room in this building is equipped with an air conditioner and there is a lift (from the first floor to the third floor). Student reading room is available in each floor while the reading room for academic staff comes with reading desks and study cubicles. On the whole, the reading room in the faculty's library covers an area of 1.286 m^2. To support the reading activity, there are 103 reading desks, 56 study cubicles, and 358 chairs. In accordance with students' preference to study in groups, there is also a room for group study. To provide optimum service, the office hours for the faculty's library are as follows: Monday to Thursday: 07.30 – 20.00, Friday: 07.30 – 11.30 and 13.00 – 20.00, and Saturday: 07.30 – 13.00.

As a source of information for both students and academic staff, the FEUI library collects a wide range of literature forms, including the printed and digital forms. The collection includes books, journals, magazines, articles, newpapers, undergraduate thesis, graduate thesis, dissertation, and seminar articles as well as CD-ROMs contain articles of international journals in economics and business and other social sciences. Appendix 10.5 presents the number of the collection that FEUI library has.

To support the research acitivities for students and lecturer, RLC provide center of economic and business database that subscribed database like Reuters 3000 Xtra and Datastream. The result of the survey shows that students from three batches (the year 2009, 2010, and 2011) feel quite satisfied with the facilities that the library provides (see Appendix 7.1).

Resource and Learning Center DoA

The Resource and Learning Center of the DoA is a place for academic staff to find references either for supporting their teaching process or for conducting their research. It has a comfortable reading and discussion room This RLC always renews its collection, especially its collection of compulsory books and other supporting books required for the teaching and learning process. The RLC also subscribes national journals in

order to keep the knowledge of the academic staff and researchers about contemporer topics updated.

10.3. Online Database

In its efforts to become a research university, UI provides online data base which all students and academic members can access. Appendix 10.6 shows the online databases related to accounting.

10.4. Media and Information System

To facilitate academic administration, the information system is supported by an on-line system, which can accelerate the administration process as well as support the teaching and learning process. Appendix 10.7 contains information related to the online information system available at the university.

Information Media

DoA and UPA has websites (http://accounting.fe.ui.ac.id/ and http://accounting.fe.ui.ac.id/undergraduate) containing programs conducted by UPA and DoA, including the seminars and training programs, the results of research conducted by the academic staff, journals published by the DoA and other information. There is also a mailing list for academic staff (dosen-akt-ui@yahoogroups.com) where academic staff can actively discuss strategic issues related to the learning process in campus or national issues. Mailing list for teaching assistant, which includes scholarship information, is asdos-akt-ui@yahoogroups.com.

At university level, there are some media networks, which include: 1) Komunitas@University of Indonesia, an experiment project created by the administrator system of the University as a social network-based communication system, which is accessible by all members of the university who have UI login, and 2) UI Student Blog which provides a network system which enables students to have a personal blog simply by signing in with their UI login. A written information media is also available in the notice board on the wall of Building A, building B, and the DoA Building. Information travels fast at the university as there is a hotspot facility.

Hot Zone and Hot Spot FEUI

a. Internet Zone@FEUI

   Students of FEUI can enjoy a free internet access in classrooms A and B at PLKJ (Centre for Computer and Network Services) every week day from 8 am until 6.30 pm, unless the classrooms are used for the teaching and learning activities. This internet facility is supported by Telkom as the provider with bandwith 1 MBps.

b. Wireless Internet

   Until now, there have been two hotspot facilities at FEUI, they are the FEUI hotzone, the coverage of which includes the access points in all buildings and parks at FEUI, and the UI hotspot, the access point of which is available in Building A, 2nd floor. To access the UI hotspot, users can contact the hotline hotspot UI at PPSI Building (formerly known as UPT Pusat Komputer) Building B, the Faculty of Computer Science, UI Depok.

c. Hotzone@FEUI

   Students can also access the FEUI hotspot that enables users to use wireless internet access other than week days. This will help students get the internet access at no cost.

The result of the survey (can be found in appendix 7.2) given to third grade students (batch 2009, 2010 and 2011) shows that students are quite satisfied with the hotspot/wireless facility at FEUI.

10.5. Environmental Health and Safety Standard

10.5.1. Risks of Fire and Earthquakes

To anticipate dangers caused by fires and earthquakes, classroom buildings and administrative building at FEUI are equipped with stairs. Most classrooms are located in Building A and Building B. Building A has three floors and building B has two floors. There are no lifts in both buildings but there 2 stairs for each building, while other buildings, such as the Dean's building and RLC, are equipped with both stairs and a lift. All stairs and doors open toward open spaces, so in case there is a fire or an earthquake, students and the staff can immediately gather in there. Furthermore, all buildings are equipped with fire extinguishers. The faculty has planned to provide more fire extinguishers to be placed in the faculty's buildings in order to improve safety.

Environmental Health

To create clean and nice environment, the faculty works with a service cleaning provider which can provide a methodical system to keep the buildings and their surrounding environment clean. There is a schedule that regulates the cleaning activities, whether the activities are done daily, within the working hours or outside the working hours, weekly and monthly.

To support a healthy living, garbage cans are put in some strategic places at the faculty. There are three types of cans, one is for organic waste, one is for paper waste and another one is for plastic/glass waste. To make sure all facilities and utilities are ready to use, a form to file a complaint is provided in each classroom; therefore, whenever there is a problem, academic staff can write it down. The facility and infrastructure unit of FEUI will follow up the complaint to make sure that the teaching activities can run well. UI has also published The Decree of The Rector of Universitas Indonesia no. 1805/SK/R/UI/2011 about the no smoking area in Universitas Indonesia. Based on this decree, a person is not allowed to smoke in UI's area. The smoking spot has to meet some criteria, like the minimum distance is 7 meters from the UI's area.

The Standard Operation Procedure for Security

The faculty's security division has an standard operation procedure (SOP) for security procedures which is used as a guidance to exercise security at the faculty. The responsibility of this division includes both the faculty's buildings in Salemba and Depok. In Depok, in addition to classroom buildings, administrative building, library building and parking lots, there are also three banks and seven ATMs which need attention.

For Depok campus, there are 41 security guards, divided into four groups. Two groups are on duty from 8 in the morning until 8 in the evening, and for the night shift, that is from 8 in the evening until 8 in the morning only and during this time only one group is on duty. Another group is a back up or off duty. For daily assignment, each security guard is to be in his post placed either inside or outside the building. There is a rotation every 2 hours within 12 hours. The Standard Operating Procedure (SOP) for security contains procedures to prevent bad things from happening as well as handle them. Those things include: 1) Prevention of and handling down fires; 2) Handling a bomb threat; 3) Money escort; and 4) Handling a mass demonstration. To maintain profesionalism, members of the security division are to listen to instruction given in each morning parade; do physical exercise, such as jogging/running/futsal, which is conducted on holidays; do marches and parades; do mental exercise; and learn about security ethics.

CHAPTER 11 - QUALITY ASSURANCE OF TEACHING AND LEARNING PROCESS

11.1. Curriculum Development

Curriculum development at the Accounting undergraduate Program start with the formulation of the expected learning outcomes (refer to chapter 1). From the learning outcomes, the program then developed the structure of courses required to generate the outcomes. Each courses is designed to achieve learning outcomes which is translated into the course's learning objectives. The Learning objectives are elaborated in the Teaching Plan Book (BRP or *buku rancangan pengajaran*), and in the Syllabus of courses (*silabus mata ajar*).

BRP and the Syllabus are designed collaboratively by the academic staff responsible for a particular subject lead by a coordinator. The academic staff for a specific subject are assigned based on their educational background, research area and working experience. To ensure consistency and uniformity of material, books, methodology and evaluation, it was decided that the syllabus be made uniformedly for all subjects. Such uniformity was reached in order to achieve the required quality standard of education for all students. A syllabus is a form of contract between a study program and a lecturer, and between a lecturer and the students, about the learning contents, the methodology used, the teaching process followed and the evaluation system impelemented for a particular subject.

Curriculum development also take into account the research results on practitioners' experience, the prevailing new regulations, the available books and result of discussions with stakeholders as well as feedback from students and stakeholders. UPA has numerous academic staff from various backgrounds, consiting of both practitioners and researchers, so that teaching materials can be adjusted and updated to the most current practical development and the latest research results in each particular subject. The publishing unit also shares the latest updates of recently published books that the program is always kept abreast of the latest publications.

11.2. Student Involvement

Students are involved in the process of syllabus development by means of evaluation result on the learning and lecture process delivered by academic staff, based on class discussion as well as evaluation on learning results. Student evaluation result serves as feedback input to academic staff in designing syllabus for the following semester. Academic staff also actively engage in discussions with students in the case the mid-semester test result is below the set standard to allow students the opportunity to make the necessary changes, and also to give room to the lecturer to adjust their teaching approaches, thus, input for syllabus evaluation for the following semester. Most UPA's students are members of the SPA (Accountant's Professionalism Study) which organize events as well as research on the area of Accounting, Auditing and Taxation. By organizing events, dealing with sponsors and partner organizations such as CPA Australia (Indonesian Office), SPA may gather some inputs to be proposed to UPA in conducting curriculum evaluation.

11.3. Stakeholders and Labor Market Involvement

UPA interacts with stakeholders and labor market by maintaining relationship with internship companies, academic staff who are also practitioners in companies, alumni members and employment providers. UPA periodically conducts surveys with students, alumni, employment providers as respondents to obtain responses on the quality of the lecture learning process, curriculum relevance to the practical world and input and suggestions for improvement. At the end of the year, the survey result will be documented in the program's annual report and serves as a feedback to evaluate the curriculum.

Academic staffs make good use of the lecturer mailing list to discuss issues experienced in the lecture room and generate solutions to address them. Quite often in such discussions, academic staff provide suggestions for improvement on how to enhance the learning process and immediately update the curriculum or syllabus. On each semester a meeting of academic staff is held by UPA, which serves as a forum for academic staff to share input and feedback on the curriculum. A number of academic staff are practitioners who has careers in private companies, government agencies or public accounting firms, thus with this forum, the latest development and trends in the practical world can be accommodated and incorporated into the syllabus and the teaching materials used in lecture rooms.

UPA holds regular meeting with several companies providing internship opportunities each year to discuss previous and current internship arrangements. At opportunities such as these, UPA asks for feedback and input on students' quality during internship program, soliciting input on the skills and knowledge improvement need to be made in the learning process which consequently provide input on areas of the curriculum that requires attention. All these inputs are documented and serve as feedback in evaluating UPA curriculum.

11.4. Course and Curriculum Evaluation

An overall curriculum evaluation is performed every three to five years based on the need of UPA or in accordance to the stipulations applicable in FEUI, depending on the nature of the required change. On the other side, the syllabus and BRP of the courses are evaluated and revised every beginning of a new term. This approach is taken in order to ensure that the learning process always makes use of the most updated and the latest development in science as well as the most recent practices taking place in the real world.

Evaluation of the curriculum structure, including additions or omission of courses, is performed in coordination with the Department. This evaluation process begin with a curriculum evaluation meeting of the academic staff of the department to form the curriculum task force who is responsible to evaluate the curriculum taking into account various considerations from stakeholders. The last time the Program embarked on an overall curriculum revision was in the year 2012 by constructing a competency-based curriculum. A minor change was taken in the year 2008 by adding elective courses as well as courses delivered in English to the curriculum.

While performing a major evaluation, UPA will first embark on an in-depth study by conducting curriculum benchmarking with International Education Standards (IES) and with other study programs and similar programs in several prominent universities overseas. The Program also studies curriculum offered by certifying agencies from which graduates could pursue certifications, such as Certified Public Accounts (CPA), Certified Management Accountant (CMA), Chartered of Financial Analyst (CFA), and Certified Internal Auditor (CIA).

11.5. Courses and Curriculum are Subjected to Structured Student Evaluation

Students at the program are required to fill in the *Evaluasi Dosen oleh Mahasiswa*/EDOM (Student Evaluation on Academic Staff) at the end of each semester. The evaluation comprises of four criteria, which are: (1) Course Materials (Syllabus, Text books and references, other materials and assignment) (2) Teaching Delivery Method (3) Class Management (4) Teaching Evaluation (feedback on assignment and interim test / quizzes), with score ranging from 1 – 6. The EDOM also allows students to give critics and suggestion to the course or the lecturer. The result of the student evaluation is compiled by the program coordinator and analyzed based on each criterion. The first criterion which is related to the course material will be used as a feedback to evaluate the syllabus of the course, while the three other criteria are used to evaluate the lecturer's performance.

11.6. Feedback of Course and Curriculum for Improvement

Each year the Program takes surveys with respondents consisting of students, alumni and end-users, and survey result is taken as input to curriculum improvements, both form the point of view of subject structure, teaching material as well as from the point of teaching methodology. The survey result in the year 2006, for example, showed that student's general comprehension on economics was seen as inadequate; consequently, in response to the input of the 2006 survey, economics subject was given more weight from 6 credit points to 10 credit points, and also the subject of micro and macro economics theory was added as compulsory subjects.

Some issues raised by end-users on graduates' poor communication and soft skills in general, have been served as input to the use of SCL method in the Program's learning process. Similarly, the programs used inputs from academic staff, students and benchmarking results with other programs to evaluate the comprehension examination which was then eliminated. The comprehension examination has been replaced with the compulsory electives of taking one of the three options: writing an undergraduate thesis, doing internship or conducting an independent study (with an additional elective course) so that students could still be evaluated by academic staff in their writing, communication or presentation skills and their comprehension of the topic subject that students choose to master.

11.7 Quality Assurance

Quality Assurance at program level has been conducted internally by the UPA coordinator and staff by monitoring the EDOM, conducting survey, and evaluating syllabus each semester considering inputs from students, academic staff and other stakeholders. Each semester UPA staff ensures that all syllabus have been updated. UPA does so by evaluating the teaching and learning process based on EDOM result, academic staff attendance and other feedback given by lectureres, students, alumni and various stakeholders. Evaluation process is performed and discussed during meetings with academic staff under each group of subjects, routine lecturer meetings at every beginning of semester and during other meetings with curriculum as agenda items at all levels, be it at Program, Department or Faculty level.

Curriculum development based on the above mechanism enables UPA to develop it continuously, while the overall curriculum evaluation takes place within 3-5 years. Following the POAC (plan, organizing, actuating, control) process in developing curriculum and courses, UPA could continuously improve the teaching and learning process. The quality of graduates, which served as the final output of UPA's teaching and learning process, is the Program's success indicator. The high level of job intake from UPA's graduates immediately after completing their studies, and how the alumni's career advances in the work place also indicates that UPA's teaching and learning process have been able to produce capable graduates of unrivaled quality.

At the University level, academic quality assurance is performed by Academic Quality Assurance Agency (Badan Penjamin Mutu Akademik – BPMA) while at the faculty level was performed by Academic Quality Assurance Unit (UPMA). BPMA is an internal institution that works to build academic quality assurance system in the UI at all levels ranging from courses, departments, faculties until the directorate / work units in the University Central Administration. BPMA's activities include: Internal Evaluation (Evin), Semester Internal Evaluation Semester (EVISEM) on line, Student Evaluation on Academic Staff/Facilitators in the learning process (EDOM / EFOM), Internal Monitoring and Evaluation (MONEVIN) Academic Development activities, mentoring program implementation study by the AUN Academic Quality Assurance System Development (Guidelines, Manual, accreditation forms, standards, etc.), training Accreditation Document Preparation and Assessment by BAN PT and AUN, and Coaching and Empowering UPMA at the faculty level. As a study program under Faculty of Economics, UPA is subjected to be reviewed annually by BPMA and UPMA. Any feedback received by UPA will be used to improve the teaching / learning process, the assessment methods and the program curriculum if needed.

CHAPTER 12 - STAFF DEVELOPMENT ACTIVITIES

Based on the Dean's Decree No. KPTS/223/D/2005, the duty of FEUI's HR Manager is to manage activities related to the development of human resources, both academic staff and the support staff in FEUI. Therefore, the staff development planning includes: budget allocation, facilities, and programs of the training is managed by the Faculty and funded using the RKAT (Annual Budget) of FEUI for the Development Activities (non-routine). *RKAT* of FEUI prepared each year based on the specific competencies needed to support the achievement of the objectives of FEUI and UI. Development programs and training must be in line with the needs of staff to support the objectives of the Program, Department, faculty, and university.

While the responsibility for conducting development and training activities are at the faculty level, training and development activities can be proposed either by the human resources department of FEUI or Departments under FEUI (e.g. DoA). If the activity is initiated by the HR of FEUI, HR proposes training needs analysis along with its budget for a year in the *RKAT* of the Faculty. This analysis is made according to the FEUI's mission and the need of academic staff competency improvement in teaching, research, and community service. Faculty/HR will organize training activities that will be informed to the Department and Program, and then the Department/Program confirms a list of participants.

Training and development activities can also be initiated by DoA. Since some of UPA's academic staff also teach in other Programs under DoA, the planning for training and academic staff development is managed at the department level, not in at Program level. However, UPA still can propose the training or development activities needed to the DoA. DoA, based on UPA and other programs' proposed training, list the training needed and proposed them to the Faculty by means of Budget Proposal for development activities every year.

12.1. Development Activities: Academic Staff

The development of academic staff is one of the programs implemented by the Department of Accounting to continuously improve its human resources' quality. Each year the Department of Accounting makes annual program planning on developing the academic staff which is embodied in the form of RKAT and evaluated in the form of annual report. There are several forms of academic staff development program, consisting of Human Resources Development Program (*PPSDM*) and scholarships.

Human Resource Development Program (*PPSDM*)

Related to the principles of the implementation of human resource development program (PPSDM) in the Department of Accounting, there have been several Dean's Decrees and Head of Department's Decrees produced and serve as reference materials (see Appendix 12.1). Prior to 2009, funds for PPSDM were given by the faculty to the three departments in the form of block grant[1]. The various types of PPSDM activities funded by

[1] Prior to the implementation of centralized finance in UI, activities of the Department of Accounting is funded by funds sourced from the block grant and non block grant. Based on Dean's Decree No. KPTS/276/D/2005, each departments in FEUI is given a block grant amounting to Rp.360 million each year. The source of non block grant is sourced by the contribution of program studies (MAKSI and PPAk, PIA) and the PPA FEUI managed by the Department of Accounting. This fund is utilized primarily for the development of academic staff, purchasing of books and the provisioning of training sessions and workshops. However, since the centralized finance system was implemented in UI in 2009, both types of grants were no longer provided. As compensation, funding for human resource development activities is sourced by the faculty in the form of Development Funds.

the block grant include the following: research grant, presentation participation in national and international level of scientific seminar or conferences, publication recognitions in national or international science journals, publication recognitions in teaching books, teaching methods grant, lecture notes grant, and publication of national scientific journal (*JAKI*) and international scientific journal (*APJAF*) as well as popular journal (*eBAR*)

Although the DoA has not obtained this grant since 2009 in the form of block grant, the Department has kept its optimal efforts to utilize such development funds from other sources to continue the mentioned development programs in the interest of expanding and enhancing the capabilities of the DoA's academic staff.

In order that the DoA maintains its efforts in realizing the vision of University of Indonesia in becoming a research university, and also to achieve one of the Department's goals to produce accounting research and scientific publications with international standards, the program pays serious attention to grants for research, presentation and scientific publication related to the Department. Since the year 2010, the said development grants neither from the DoA nor from FEUI, were no longer disbursed. All research funding are centrally managed at the University of Indonesia level. Each year there is at least an academic staff from the DoA that obtains research funding, the funding being mainly sourced from the University of Indonesia. While for presentation participation in seminars and conferences as well as scientific publications, the trend shows an increase from year to year (detailed elaboration of research grants, scientific presentation and publications in Sub Chapter 14.4 and Appendix 14.3).

Other than involvement in research areas, the DoA also encourages its academic staff members to engage in development in the areas of teaching, according to the teaching and learning strategy elaborated in Chapter 4. It is regretted, however, that funds related to teaching grants, which is a grant to finance the development of student centered learning (SCL)-based lecture subjects and *e-learning*, were disbursed only prior to 2009 in the form of block grant. Subjects that have been developed using this fund are Accounting Research Method, Public Sector Accounting and Internal Audit. Despite this fact, DoA continues to provide grants in other forms, such as funds to develop lecture notes which is usually provided to subjects which requires updates of case studies as support material on top of the lecture materials; examples of the mentioned lecture notes development are the ones for Taxation 2 and Financial Accounting subjects.

Moreover, DoA also continues its efforts to keep producing quality books on teaching accounting, to ensure that DoA shares concrete contributions to the university. This has been proven by the publication of a book on intermediate level financial accounting in bahasa Indonesia, which has been complied with the latest accounting standard of 2012. In future, it is planned that a team of academic staff / teachers will be formed to compose similar books related to the Taxation and Advanced Financial Accounting subjects.

Scholarships

FEUI and DoA provides opportunities, facilities and full support to its academic staff who intends to further their studies to higher levels, either to post-graduate master level or doctoral level, both locally as well as overseas. There have been several Dean Decrees produced to support the development of academic staff in the form of granting scholarships.

The objective of granting the scholarships is to increase the capabilities and the number of academic

academic staff with higher educational levels. Therefore, prior to disbursing these scholarships, recipients are required to sign a contract agreement with the Faculty and the Department before pursuing their studies. The contract agreement stipulates that academic staff continuing their studies locally, are bound to provide their services in the FEUI circle for the period of 2n+1 years, where n being the number of years taken to complete the higher study program. While for those continuing their higher education outside the country, academic staff are required to render their services to the Faculty for the period of 3n. Rendering their services in the FEUI circle, in this case, means that they carry the obligation to teach in FEUI and to be assigned in whatever study program or whichever body under Faculty's the auspices, as determined by the Faculty.

The figure of Appendix 12.2 provides an overview of academic staff within DoA who continued their studies under the faculty's scholarship grants between 2006 and 2011. For scholarships within the country, all staff continued their studies in a post-graduate master program or doctoral level within the University of Indonesia circle (*MAKSI* and *PIA*) and some pursued their continuing studies in management postgraduate programs (*MM* and *PSIM*). The source of funds were primarily provided by FEUI in the form of full scholarship; however, some staff members also obtained scholarships from BPPS DIKTI or other institutions / foundations involved in education (such as Sampoerna Foundation or Tanoto Foundation).

FEUI and the DoA greatly encourages their academic staff members to continue their higher education overseas, with the intention that overseas exposure gives them added experience and insights, both in the aspect of scientific learning as well as in non-disciplinary aspects. A great number of funding sources for these overseas scholarships originated from bodies providing assistance to further academic pursuits, such as ADS, USAID, DAAD and others, not to mention DIKTI, and some smaller portions came from the university where these academic staff members teaches.

Up to the end of 2011, the majority of scholarship recipients have completed their studies. According to the contract agreement they had signed, all of them are currently members of the lecturer team of the Department of Accounting. Furthermore, they have also been assigned to study programs and bodies under the Department of Accounting's supervision, following the condition they are bound with as part of the provisions in the scholarship agreement they had signed.

12.2. Training Activities: Academic Staff

Training the academic staff members is one of the various programs DoA delivers to continuously maintain and improve its human resource assets. Similar to its development programs, each year the Department makes annual planning to train its academic staff members which is manifested in the form of RKAT or expenditure budget, which would also be evaluated in the form of annual report.

There are two types of training activities for the academic staff members, training conducted by DoA itself for external and internal parties, and training conducted by external parties participated by academic staff of the Department of Accounting.

Training conducted by DoA for external and internal parties

Training Sessions conducted for external parties are managed by the Department's Accounting Lab (currently by PPA FEUI – a body under the supervision of the Department of Accounting). PPA FEUI arranges

training activities regularly such as CFA Review, CIA Review, USAP Review, Principles of Accounting, Intermediate Financial Accounting and Taxation (*Brevet Pajak*).

While for internal training, DoA conducts workshops and training programs of use for improving the competency of academic staff in the area of teaching as well as research (see the Appendix 12.3 and the complete list in the Appendix 12.4 and 12.5). Based on Appendix 12.3, it can be concluded that academic staff undertook 58 teaching and research training activities from 2006 until 2011. The length of each training is varied, ranging from four to eight hours. Such training sessions focus on relevant topics and are usually conducted during periods where students are undergoing mid-semester exams. The training topic or focus may be proposed by the academic staff members or could also be suggested by the DoA. Mostly topic of the internal training is related with the lecturing material such as financial accounting, taxation, and accounting standard. For the next, the internal training will still focus in lecturing material. However, the topic will be broadening to public sector accounting, governmental accounting and syariah accounting since these areas are now thriving. In research area, DoA will continue to conduct the presentation and sharing of research finding from academic staff and prepare workshop with topics are type of research and how to make good research report.

Furthermore, since 2007 the DoA has also conducted workshops and seminars at national level at least once a year. The biannual activity currently owned by DoA is an Accounting Conference with the general theme "*Bridging the Gap between Theory and Practice*". DoA also arranges workshops and seminars with other themes related to the current actual accounting issues encountered in the year of its commencement. DoA has been co-host The Asian Academic Accounting Association (AAAA) 2012 conference in Bali and will be the host of Asian Pacific Conference (APC) in November 2013 in Bali. These two conferences are well known as best accounting conference in Asian. Therefore, being a host of these conferences will increase international exposure of DoA.

Training conducted by external parties participated by academic staff of the Department of Accounting

During the period 2006 - 2011, 34 workshops / training sessions were attended by the academic staff members of the DoA. The organizers of these workshops / training programs varied, starting at faculty level, university level up to external parties such as the Ministry of Finance, IAI as well as other higher educational institutions (a complete list can be seen in the Appendix 12.6).

Participation in these external workshops / training programs is usually relevant to the teaching field / discipline of the DoA's academic staff members. Some training activities participated by the DoA's staff were on basic or general competency in nature, such as on training pedagogy routinely held at University level (PEKERTI on active teaching method and AA on the method and approaches of constructing a Teaching Plan Book). Such workshops are compulsory for all academic staff members with PNS and BHMN status. DoA, however, also encourages its non PNS/BHMN academic staff to attend the mentioned training programs.

12.3. Development Activities: Support Staff

Different with the academic staff, development of the support staff is directly under the responsibility of the Manager of HR FEUI. As mentioned before, HR will organize training activities and will inform the Department and Program, and then the Department/Program confirms a list of participants. The realization of development programs for the support staff has various forms, consisting of scholarships, promotions for support

staff with civil servant (*PNS*) status.

Based on the Dean's Decree No. KPTS/117/D/2005, scholarships are given to support staff to continue their studies to higher levels, which is the level of Diploma / Undergraduate/ or Master. The objective of providing continuing study assistance is by all means to increase the quality and capabilities of FEUI support staff in general. It is unfortunate, however, that only 1 (one) support staff in the Department of Accounting have made good use of this facility. The mentioned staff member is currently attending an undergraduate study in the FEUI Extension Program of Accounting. While promotion issues to those with civil servant or *PNS* status is directly managed by the Human Resources Manager of FEUI. In the period between the years 2006 to 2011, only 3 (three) support staff of the Department earned promotional grade increase in terms of rank (see Appendix 12.7).

12.4. Training Activities: Support Staff

Similar to the other development fields for support staff, training is also the responsibility of the HR Manager FEUI. Training programs conducted for support staff covers both workshops and training sessions on academic information systems, financial reporting, academic management update such as journal management and many other topics. These training sessions are usually held at University level as it is related to the systems utilized and applicable in all faculties of the University.

Other than training sessions provided by the University, the FEUI Human Resources Manager also holds soft-skills training and internal training sessions to enhance the quality of staff. The topics of these training sessions usually are general in nature and are relevant to all support staff regardless of faculty or study program, such as Brain Dominance Reference and Increasing the Quality of Educational Support Staff.

While for specific training topics applicable for support staff of certain sections only, the FEUI Human Resources Manager also has program to involve the staff to participate in several training sessions externally. Some example of them are training on *Telephone Technique for Customer Service & Front Liners* for the *customer service in* MM study program and National Seminar & Workshop on "*How to market the hybrid libraries*" for staff supporting the RLC.

12.5. Budget Allocation for Staff Development Activities

After the centralization placed in 2008, DoA no longer received fund allocation of block grant. Each time an activity is planned, DoA has to submit a budget proposal and requests for an advance fee similar to the arrangements of business trips, seminars and other activities requiring expenditures. Development funds owned by DoA are mostly prioritized for academic staff. This can be seen in the table of Appendix 12.8 showing that the details of each development activities were dedicated to the academic staff members. Training and development for support staff, on the other hand, is budgeted by the Manager of HR FEUI. From Appendix 12.8, it can also be seen that budget proposals for the year 2011 (Rp. 903,645,533) was relatively lower compared to the year 2010 (Rp997,884,636) although the realization in 2011 was higher than 2010. The activities that absorbed the most funds were participation of academic staff members in various international seminars and conferences. Referring to the trend of the last two years, the 2012 budget allocation in the amount of Rp1,445,923,531 remains largely heavy on components of academic staff members attending international seminars and conferences.

CHAPTER 13 - STAKEHOLDERS FEEDBACK

13.1. Feedback from The Labour Market

Feedback from end-users is obtained from companies in which UPA's students conducted internships as well as companies in which UPA's graduates works. To obtain such valuable feedback from end-users, the UPA Program conducts survey every year. End-user feedback from companies in which graduates conduct their internships for about three months, is solicited by requesting the companies to fill in evaluation forms assessing the capabilities of the intern. The general conclusion of this feedback result indicates that end-users are adequately satisfied with the output quality of FEUI Accounting education systems (see Appendix 13.1). It is worth noting, however, that there are also end-users that gave valuable input and suggested that the FEUI Accounting education to also explore the soft skills abilities of students, among other the ability to communicate (including presenting and expressing an opinion) and organizing skills.

13.2. Feedback from The Students and Alumni

Students are given room to share their feedback, both verbally and in writing, on the process of learning in various ways. One way of sharing this feedback is during meetings among students and the study programs that are held regularly, or directly seeing the study program administrator in person in the case the situation forces urgent input be shared, or during academic consultations or during final research paper consultation with the consulting lecturer. Another method of communicating students' feedback is by utilizing the online system.

Regular meetings where students meet UPA Administrator is done initially before lecture sessions stars for new students. The following meetings would take place in the context of evaluation their scores at end of semesters, or during guidance sessions in preparation of the final assignment paper. In meetings related to student's evaluation of their academic achievements at each semester, UPA often calls the parents when the situation forces them to do so. Other than these regular meetings determined by UPA, for any urgent matters requiring immediate communication, students are welcome to directly discuss the issue with UPA Administrator (either the Program Head or its relevant staff members). Students could also voice their feedback related to the learning process indirectly through the consulting lecturer during their academic consultation or during final paper consultation sessions.

Another method of conveying their feedback is by utilizing the online communication system. Each year students at their final years are requested to fill in a questionnaire soliciting feedback on their satisfaction level towards the learning process they have undergone in the previous three years of learning in FEUI. The components being evaluated broadly covers the quality of services, the quality and availability of physical facilities, the quality of learning materials, the effectiveness of learning methods and students' perception on certain determining success factors to their future career. The survey result for the period between 2006 and 2010 could be seen in the table of Appendix 13.2.

Students could certainly share their evaluation on the learning process in lecture room or class rooms, or share their feedback on particular academic staff's performance online by completing Student Evaluation on

Academic Staff (*Evaluasi Dosen oleh Mahasiswa*/EDOM) through the university's academic system program (*SIAK-NG*). Students are required to complete EDOM at end of each semester prior to obtaining information about their academic achievements or exam passing scores for each subject. The components being evaluated in EDOM covers teaching materials, learning process, class management and study evaluation. The result of EDOM evaluation is treated as feedback to evaluate the teaching materials (first part of the EDOM) thus feedback to curriculum evaluation, while other sections in EDOM is used to evaluate lecturer's performance in the UPA and serves as input in considering the assignment of academic staff in the following semester. As for the academic staff themselves, EDOM will be a good feedback to continuously improve their performance.

Feedback from alumni has indicated a considerably high level of satisfaction towards the quality of Accounting Undergraduate Study Program. Alumni feedback has shown that they rated 5,09 out of a maximum of 7. Some even recommended the Accounting Undergraduate Study Program as the place to learn the knowledge of business and accounting, with a point rating of 5.87 out of a maximum of 7. The result of UPA's alumni survey is presented in Appendix 13.3. After graduating, UPA graduates will be a member of UI alumni association (*Ikatan Alumni* - ILUNI) and the FEUI alumni association (ILUNI FEUI). Through this alumni association they could provide UPA their feedback based on their experience in their workplace. Alumni association also plays an important role in UPA. One important contribution of the alumni association is providing scholarships to UPA's students as well as UPA's support staff's children.

13.3. Feedback from The Staff

Staff members related to the learning process can be classified into two, namely the teaching / lecturing staff and the administrative staff members. Academic staff could communicate their feedback to the study program using the various following means:

1. Directly meeting the study program administrator in person whenever there is any input to be conveyed.
2. Conveying the feedback during the routine lecture preparation meetings held at the beginning of each semester and during coordination meetings updating the teaching materials of each subject.
3. Communicating the feedback through the mailing list of academic staff set up by the study program.

Feedback that are communicated in open forums such as lecturer meetings or communicated via the mailing list can be openly discussed for immediate follow up.

Administrative staff could also share feedback to the program through their routine meetings held at the study program as well as directly meeting the program administrator face-to-face in cases where an urgent matter arises.

CHAPTER 14 - OUTPUT

14.1 The Pass Rate and Dropout Rate

The minimum number of credit points a student has to collect until he/she is deemed as having passed the study programs is 145 credit points. Data of graduates for the period between 2006 and 2010 are presented in the diagram and graphic of Appendix 14.1. The average GPA of graduates for each passing period has always been above 3.00, indicating that on average UPA graduates have competitive edges in entering the labor market in general when compared to the requirement of the labor market benchmark of minimum 3.00 GPA. The average GPA of students graduating in odd semesters usually is higher than those graduating in even semesters. This was because those who graduated in odd semester mostly are students who managed to complete their studies within 3.5 years, and are usually bright students with outstanding GPA. The percentage of graduates with minimum of GPA of 3.00 for the period between 2006 and 2010 are presented in Appendix 14.2.

The University applies an evaluation system to assess cases of drop-outs in its attempt to maintain the quality of its learning process end-result. The system applied by the University is by means of milestones to be achieved, where each students are required to have collected 24 credit points at the end of the first two semesters, and a total of at least 48 credit points at the end of the 4th semester, and a minimum of 96 credit points at the end of the 8th semester, until finally at the end of the 12th semester a minimum of GPA 2.00 should have been achieved. This approach of continuous evaluation makes the assessment of student drop out very tight.

Drop-outs (DO) occurred due to the fact that students could not reach a minimum GPA of 2.00 and failed to meet the required minimum credit points set for each milestones of the course of study or has run out of allowable time to complete their studies. Voluntary withdrawal, similarly, took place mainly due to students did not succeed in achieving the minimum GPA requirement of 2.00 with the required minimum number of credit points set at each milestones of the study course, or running out of the maximum allowable time to complete the study before a formal dropout announcement were released. Other than that, voluntary withdrawal, at certain cases, was also due to the fact that students opted to switch to other study program or other faculties. A detailed data of students dropping out from UPA is presented in Appendix 14.2.

Students' performance could be monitored through UI Academic Information System (SIAK-NG). The students' academic advisor will monitor students' GPA and counsel them to improve their academic performance. UPA also has taken measures of personal approach to students indicated as at risk of dropping out, by requesting them to see their Program Head at the end of each semester. This approach is taken with the intention that it could boost the students' spirit and improve their learning results.

The trend of dropout rate showed an increase in 2010. This was because the evaluation system is tighter than before as the credit point achievements taken into consideration are for subjects in which students have passed instead of the previous system where best credit points they have collected are the ones considered. Other than that, the eradication of 'make up' examinations has also increased the tightness of the evaluation system.

The highest dropout rate and those who voluntarily withdrew are from the group of students who entered the study program via *Kerjasama Daerah dan Industri*/KSDI (Cooperation with Regions and Industries) channel. This only shows that students attending lectures and learning process in the Program sourced by the KSDI channel need to enhance their learning abilities in order to keep up with the standards set by the Program. In 2012, the University has decided to stop student admission via KSDI channel.

14.2. Average Time to Graduate

The normal time required to complete the Program is 4 years and a maximum of 6 years. The average of UPA's graduates' study period from Even Semester of 2005/2006 to Odd Semester of 2012/2013 is presented in Appendix 14.2. The study periods of those who graduate in odd semesters are always shorter compared to those who graduate in even semesters, as the majority of those who graduate in the odd semesters are those who managed to complete the overall study in 3.5 years. Students who managed to complete their studies faster, as those who succeeded in achieving a GPA score of 3.00 and above, were able to collect relatively more credit points (ranging to 21 credit points) per semester.

14.3. Employability of Graduates

Based on the survey taken in the year 2008, it was discovered that the average waiting time for graduates before they finally landed in a job was 1.76 months. This relatively short waiting period was primarily caused by the fact that there were more FEUI Accounting graduates recruited directly by companies, both local ones and multinationals or by Public Accounting Firms via the recruitment on campus programs held by these companies; some were also accepted to work in the companies where they did their internship. This was also due to the high reputation UI and FEUI have been known for, which served as added value to the graduates. As confirmed by the alumni, the UI and FEUI positive reputation was one of the dominant determining factors, other than their personal qualities, that enabled them to obtain employment right after graduation.

The 2008 survey also showed that 43% of Accounting FEUI graduates have been recruited even before their graduation. While 37% of FEUI Accounting program graduates experienced the longest pre-job waiting time of 3 months. Based on the same survey, a score of 4.43 out of a maximum of 5 points showed that the majority of jobs these alumni landed in were relevant to their educational background.

To assist the graduates even more easily in connecting them to employment opportunities, the University and the Faculty provides additional services of the CDC (Career Development Centre) body. Various information on job opportunities or companies with vacancies requiring quality UI graduates were channeled by CDC.

14.4. Research Activities by Academic Staff and Students

There are several initiatives in the area of human resource development as mentioned in the previous Chapter 12. During the course of period between 2006 – and 2009 an increase of the number of researches conducted by academic staff were noted, some financed by the internal University through the scheme of Department Project Grant, the Faculty Grant, and the University of Indonesia Grant. However, in 2010 the

number of researches greatly reduced, caused mainly by the elimination of grant schemes such as Department Project Grant or the Faculty Grant. Starting 2010, internal university funding of researches was only channeled through the University of Indonesia Grant (Hibah UI) which has higher prerequisites as the same fund pool is competed by other faculties of the university.

The number of research results presented at both national level forums and international level, however, increases. Other than researches funded by grants, research results presented were also enhancement of academic staff's final research paper upon completing their Master or Doctoral degrees. Moreover, there has been positive influence from the fact that more UPA Graduates opted for the writing of final research papers, allowing the consulting academic staff to further enhance and develop the research to be presented in reputable seminars and conferences.

In summary, the number of researches presented in seminars or conferences and also published by academic staff during the period between 2006 and 2012 are presented in the table at Appendix 14.3. This encouraged the academic staff and invited higher interest among them to conduct more researches and publish them in journals at both national and international levels. The following table shows researches conducted by members of the academic staff that have been published.

Other than publications of research results, the team of academic staff also published their writings in the form of books, part of books or other media (among other newspaper). Data of these publications could be seen in the table of Appendix 14.3. The trend of research publications in scientific journals fluctuated, as shown by a reduction of its number in 2008, then an increase in 2009, followed by another down trend in 2010 and an increase in 2012. On the contrary, publications in other media increased. The level of complexity and higher standards required by scientific journals may have explained the reason of the decline of such writing in scientific journals.

CHAPTER 15 - STAKEHOLDERS SATISFACTION

Referring to Chapter 13, the stakeholders' satisfaction survey has been conducted by UPA to various stakeholders The largest portion of information has been obtained by means of filling in a survey distributed to stakeholders. During encounters with companies in which the UPA's students take internships, the UPA asked for input on the quality of the graduates. In general, these companies have been satisfied with the quality of the students and graduates, proven by the fact that many of UPA's graduates were accepted as permanent staff by the company or firms they have previously been hired as interns. These companies in which the UPA's students did their internship, in general rated them with ranging between B and A, indicating that the work quality of the intern students in those companies were indeed satisfactory.

Student's satisfaction level towards the learning activities for each subject is obtained by means of completing EDOM. The average EDOM score for the period between the Even Semester of 2006/2007 up to the Odd Semester of 2011/2012 are presented in the Exhibits of Chapter 6. EDOM scoring itself experienced a change of scoring scale. In the beginning the evaluation scores ranged between 1 to 4; however, starting from the period of Even Semester of 2008/2009 it changed to a range between 1 to 6. The higher score of a lecturer for a particular course showed a higher rate of satisfaction level from the students. The result of EDOM assessments became one of the components in assessing the performance of lecturer by UPA and served as one of the several aspects of consideration in determining his/her assignment in the following semester.

Alumni also gave high scores for the Program Studi S1 Akuntansi, indicating a solid level of satisfaction with an average point of 5.09 from a scale of 1 to a maximum of 7. Some alumni even recommended the Program as a good training ground to learn about the science of business and accounting, with an average good scoring point of 5.87 out of 1 to 7 scales. Satisfaction level from employers as the end-users, similarly, was obtained from surveys to end-users. The 2008 end-user survey showed that they have been quite satisfied with the quality of FEUI Accounting education.

Each year UPA conducts a student survey to assess the satisfaction level of students on the learning process, the facilities and the services provided by UPA. The survey result showed that in general the satisfaction level is very high, and this trend keeps on increasing. Alumni survey result also show that alumni satisfaction of UPA is relatively high. The results of those surveys are presented in Appendix 13.2 and 13.3.

Other stakeholders like Professional Organization or Certifying Agencies, such as: CPA Australia and ACCA has acknowledge UPA's curriculum and granted some waiver courses for UPA graduates, showing the agency's acknowledgement of the UPA's graduates' skills and knowledge. Impressed with the students' enthusiasm in learning and their achievement, CIMA (Chartered Institutue of Management Accountant) has established a collaboration with SPA (UPA's students union) to be a learning partner started in 2013.

PART 3
SWOT ANALYSIS

A SWOT analysis of the Program is generated based on the details elaborated in Part 2. The SWOT Analysis in this chapter is a global SWOT reading which sums up the SWOT of the Program. This SWOT Analysis would further be converted in strategies which have partially been implemented and integrated into the future plans of the Program.

Table 3.1. SWOT Analysis of the Program

INTERNAL FACTORS		EXTERNAL FACTORS	
Strengths	Weakness	Opportunities	Threats
• High Reputation of FEUI and UPA; • High quality input (competitive admission); • Outstanding quality of academic staff; • Reliable resources and facilities to support the learning process; • High quality graduates • Good international network • Good national network	• UPA's accounting research development is still in the early stage • Orientation of academic staff are still into teaching, and not enough research and community development activities performed • The university's rule on the academic staff's scheme made the assignment quite inflexible • Some academic staff does not care about their academic career development • IT facilities' usage is not optimal yet	• Cooperation with overseas partners, alumni, industries, DIKTI; • Abundant research grants from , the University and other international parties; • Many academic staff hold key positions in reputable institution and government • Some academic staff have shown their research achievement at international level, opening more opportunites to collaborate with other researchers from prominent institutions • Variety of teaching methods emphasizing in soft skills and ethics learning.	• Globalization of accounting profession • Penetration of foreign accountants to Indonesia's labor market; • Advancement of researches and dedication of academic staff from other state / private universities resulting in better academic achievements which threaten the FEUI's reputation • More variety of inputs's quality as a result of many admission schemes conducted by the University

SWOT Analysis-Based Strategy

The purpose of a SWOT Analysis is to comprehend the existence of an organization. Based on this analysis the organization could determine the relevant strategies according to its existence so that it can realize the vision and mission it strives to achieve. UPA has a significant strength from the point of view of reputation, input and education quality. However, from other aspects it also has room for improvements, in the area of researches, and the management of the university's resources which was perceived as yet to be optimized. UPA's internal weakness are coupled together and treated as improvement opportunities to become the best accounting program which continually produces graduates highly anticipated by the employment market. When handled well, threats such as the penetration of foreign universities to Indonesia and the expansion of local universities would no longer be a risk. Instead it could serve as a stimulant to keep developing and internally consolidating to continuously strive to be the best.

As UPA is located at the capital city, its orientation to supply the need of accountants in private, national / multi national institutions or central government is the right choice. UPA chooses not to focus on provincial authorities as these are the markets and focus of other universities in the provinces. Likewise in the development of consultation and research areas, UPA set the direction and put emphasis more on consultation and research for governmental policies in its macro or central head office aspects. Providing consultation at implementation level to business units or provincial government level absorbs high levels of resources, while

academic staff's activities have been fully occupied with research development, IAI activities and lecturing/teaching. Researches that focus on strategy, in turn, would give the UPA a competitive edge. It is impossible that the UPA would be an expert in all fields of science, thus the option to put emphasis on strategy in developing the UPA is deemed as the right choice.

Table 3.2. Strategy of the Program based on SWOT Analysis

INTERNAL FACTORS	STRENGTHS	WEAKNESS
	• High Reputation of FEUI and UPA; • High quality input (competitive admission); • Outstanding quality of academic staff; • Reliable resources and facilities to support the learning process; • High quality graduates • Good International Network • Good National Network	• UPA's Accounting Research development is still in the early stage • Orientation of academic staff are still into teaching, and not enough research and community development activities performed • Some academic staff does not care about their academic career development. • IT facilities' usage is not optimal yet
EXTERNAL FACTORS		
OPPORTUNITY	STRATEGY (S-O)	STRATEGY (W-O)
• Cooperation with overseas partners, alumni, industries, DIKTI; • Abundant research grants from , the University and other international parties; • Many academic staff hold key positions in reputable institution and government • Some academic staff have shown their research achievement at international level, opening more opportunity to collaborate with other researchers from prominent institutions • Variety of teaching methods emphasizing in soft skills and ethics learning.	1. Optimization of cooperation among network of FEUI alumni, industries to generate funds to support education, researches, placements of interns and graduates and development of facilities; 2. Encouragement of teaching/lecturing staff to conduct researches by treating research as one of the indicators to determine the fixed salary and pay rate of academic staff; 3. Optimization of resources to support learning process via e-learning and e-journal; 4. Learning the SCL such that students could maximize their self-learning to optimize their explorative and discovery of knowledge independently; 5. Integration of ethics and soft skills in learning both in terms of curriculum design and in terms of classroom learning process, using case studies focused on ethics.	1. Orienting the direction towards applied research which can be implemented in government and industrial policies for ease of obtaining funds to support it; 2. Providing training on how to compose a good proposal in order to win international research grants; 3. Remuneration and staff bonus to be based on research and dedication; 4. Recognizing the academic staff who often utilizes the IT facilities in teaching; and 5. Motivating research collaboration with other accounting scholars from overseas universities.
THREATS	STRATEGY (S-T)	STRATEGY (W-T)
• Globalization of accounting profession lead to Penetration of foreign accountants to Indonesia's labour market; • Advancement of researches and dedication of academic staff from other state / private universities resulting in better academic achievements which threaten the FEUI's reputation • More variety of inputs's quality as a result of many admission schemes offered by the University	1. Development that focus on its competitive edge, in meeting the demand for accountants of national and multinational institutions and central government; 2. Enhancement of graduates' quality in competing in the job market; and 3. Motivating academic staff to be experts in their fields. 4. Motivating academic staff to elaborate the way to teach more effectively given the various quality of the students.	1. Enhancement of DoA's journals (JAKI, APJAF, and EBAR) so that they become national and internationally accreditted accounting journal to contribute to the advancement and development of Accounting science. 2. Assessed by international accreditation bodies to promote international recognition of its reputation; and 3. Motivating research collaboration with other universities and prominent scholars from reputable research institutions.