

Akkreditierungsagentur  
im Bereich Gesundheit und Soziales  
Accreditation Agency in Health and Social Sciences



## **Assessment Report**

**for the Application of Universitas Indonesia, Indonesia  
for the Accreditation of the Study Program "Fiscal Administration",  
Bachelor of Administrative Science**

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**May 11, 2026**

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## 1 Introduction

The Accreditation Agency in Health and Social Sciences (AHPGS) is an interdisciplinary and multi-professional organization. Its mission is to evaluate Bachelor and Master programs in the fields of health and social sciences, as well as in related domains such as medicine or psychology. By conducting accreditation and recommendation procedures, the AHPGS contributes to the improvement of the overall quality of teaching and learning. However, the higher education institutions remain responsible for implementing the quality assurance recommendations made by the AHPGS.

The AHPGS is listed in the European Quality Assurance Register (EQAR) since 2009. Since 2004, the AHPGS has been a member of the European Consortium for Accreditation (ECA). In 2006, the AHPGS joined the European Association for Quality Assurance in Higher Education (ENQA). In 2009, the AHPGS also became a member of the International Network for Quality Assurance Agencies in Higher Education (INQAAHE) and since 2012 a member of the Network of Central and Eastern European Quality Assurance Agencies in Higher Education (CEENQA). In 2023, the World Federation of Medical Education (WFME) recognized the AHPGS as an agency with recognition status for 10 years.

In carrying out accreditation procedures, the AHPGS follows the requirements of the Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG). In the present case, the decision regarding the accreditation of the study program is carried out by the AHPGS Accreditation Commission based on the following accreditation criteria:

1. Program aims and their implementation
2. Structure of the study program
3. Admission and Feasibility
4. Examination System and Transparency
5. Teaching Staff and Material Equipment
6. Quality Assurance
7. Gender equality and equal opportunities

## **I. The University's application**

The AHPGS verifies the sufficiency of the documents submitted by the University, namely the Self-Evaluation Report and its corresponding annexes. These are to fulfil the assessment spheres as well as the AHPGS standards. With this information, the AHPGS produces a summary, which is to be approved by the University and subsequently made available for the expert group, together with all other documentation.

## **II. Written review**

The main documents are reviewed by the expert group assigned by the Accreditation Commission of AHPGS. This is done in order to verify the compliance of the study program with the applicable accreditation criteria. Consequently, the experts comprise a short summary regarding the study programs.

## **III. On-site visit (peer-review)**

The experts carry out a site visit at the University. During this visit, discussions are held with members of the University, which include University and department administration, degree program management, teachers, and students. These discussions provide the expert group with details about the study program beyond the written documents. The task of the experts during the site visit is to verify and evaluate the objectives of the program and its projected study results, its structure, staff, material resources, course of studies, methods of assessment (selection of students, assessment of achievements, students' support), as well as the program management (program administration, external assurance of study quality).

Following the site visit, the expert group evaluates the fulfilment of the criteria based on the results of the visit and the documents submitted by the HEI. This Assessment Report is based on the results of the visit, the written review of the study programs, and the documents submitted by the University. Finally, the Assessment Report is made available to the University for the opportunity to issue a response opinion.

The Assessment Report as well as the University's response opinion – together with the provided documents – is submitted to the Accreditation Commission of the AHPGS.

#### **IV. The AHPGS accreditation decision**

The Accreditation Commission of the AHPGS examines the documentation made available in the process of application, namely the University's self-evaluation report, its annexes, the Assessment Report, as well as the University's response opinion. These documents lay basis for the decision of the Accreditation Commission of the AHPGS regarding the accreditation of the study program.

## 2 Overview

### 2.1 Procedure-related documents

The University delegated the task of accrediting the following Bachelor study programs to AHPGS: “Business Administration”, “Fiscal Administration”, “Public Administration”, along with a Master study program “Administrative Science” and a doctoral study program “Administrative Science”.

The Self-Evaluation Report for accreditation of the above-mentioned study programs (hereinafter the SER) of the Universitas Indonesia (hereinafter the University) was submitted to the Accreditation Agency in Health and Social Science (AHPGS) in electronic format on September 28, 2025. The decision regarding the accreditation of a study program is carried out by the Accreditation Commission of the AHPGS. The contract between the Universitas Indonesia and the AHPGS was signed on April 24, 2024.

The application documentation submitted by Universitas Indonesia follows the outline recommended by the AHPGS. Along with the application request towards accreditation of the Bachelor study program “Fiscal Administration”, the following additional documents can be found in the application package (the documents submitted by the University are numbered in the following order for easier referencing):

Specific documents for the Bachelor study program “Fiscal Administration”

Annex	Description
1	Module Descriptions
2	Teacher CVs
3	Teaching Matrix
4	“Curriculum”
5	Rector Decision 2020 Bachelor Program Administrative Sciences Curriculum
6	Expected Learning Outcomes
7	Tracer Study (Study Program)

Alongside the study-program-specific documents, the following documents pertain to all study programs submitted for external evaluation:

Annex	Description
A	Ministry Regulation 3 of 2020 on National Standards for Higher Education
B	Reform Regulation of the Republic of Indonesia
C	Credit Score Guidelines
D	University Handbook on Freedom to Learn
E	Strategic Planning
F	Number of Students by Degree

The application, the open questions (OQ) and the answers to the open questions (AOQ) as well as the additional documents build the basis for the present summary. The layout bears no significance, as it solely reflects the agreed standard between the AHPGS and the University.

**2.2 Information about the University**

Universitas Indonesia was established in 1950, initially comprising various faculties across multiple Indonesian cities. Over time, some faculties evolved into separate universities, while the core University expanded in Jakarta by adding more faculties and campuses. In 1987, the Campus in Depok was established, accommodating most faculties, while certain programs remained on the Salemba Campus.

As of 2025, the University has 50,712 active students, including 212 international students. The University counts 14 faculties, one vocational school, and two interdisciplinary postgraduate schools (Environmental Sciences and Strategic and Global Studies), offering a total of 253 programs. The center of academic and research activities is located on Depok Campus in West Java, which houses most faculties, the central library, research institutes and administrative offices.

The University provides three directorates for research, innovation and community service, supporting research and development of research activities. It fosters exchange of knowledge through technological advancements, such as startup initiatives and training sessions, as well as provides grants. Through this, the University commits itself to improving academic standards, operational efficiency, and global

competitiveness. As of 2024, the QS World University Rankings made the University the highest-ranking university in Indonesia.

The Faculty of Administrative Science was established in 1950. It offers 5 study programs of different educational levels. The Faculty has three departments: Department of Business Administration, Department of Public Administration, and Department of Fiscal Administration. In 2024, the number of students at the faculty was 2,039 in total. The programs are the following:

<b>Bachelor’s programs</b>	Public Administration Fiscal Administration Business Administration
<b>Master program specializations</b>	Public Administration and Policy Business Administration and Policy Tax Administration and Policy Public Sector Human Resource Development and Administration Regional Government Innovation and Intrapreneurial E-Government Regional Tax Administration and Retribution Regional Financial and Asset Administration Supervisory Administration
<b>Doctoral program specializations</b>	Public Administration and Policy Business Administration and Policy Tax Administration and Policy

The Faculty underscores its commitment to research and education by facilitating academic exchange with leading global institutions, such as the University College London or Harvard University, adjunct professorship programs, contributing to journals, and organizing international conferences.

The study program “Fiscal Administration” was launched in 1997. As of 2024, the program counted 588 students (SER 1.2).

**2.3 Structural data of the study program**

University	Universitas Indonesia
Faculty/Department	Faculty of Administrative Science
Cooperation partner	- The Ministry of Education and Culture

	<ul style="list-style-type: none"> <li>- The Ministry of Finance</li> <li>- Domestic and international universities</li> <li>- Companies and governmental institutions</li> </ul>																																										
Title of the study program	"Fiscal Administration"																																										
Degree awarded	Bachelor of Administrative Science																																										
Organizational structure	Full-time Monday to Friday 8:00 to 18:00																																										
Language of Studies	Bahasa Indonesia																																										
Period of education	Eight semesters																																										
Semester Credit Units (SCUs) according to the internal credit system	144 SCUs																																										
Hours per SCU	50 minutes/SCU																																										
Workload	<table border="1"> <thead> <tr> <th>Learning Methods</th> <th>Total SCUs</th> <th>Interactive &amp; Cooperative Learning (hrs. per week)</th> <th>Structured Assignments (hrs. per week)</th> <th>Independent Learning (hrs. per week)</th> <th>Total Number of Sessions per Module</th> <th>Total Workload for the Entire Program (hrs.)</th> </tr> </thead> <tbody> <tr> <td>Lectures with interactive discussions</td> <td>87</td> <td>72 hrs. 30 mins</td> <td>87 hrs.</td> <td>87 hrs.</td> <td>16</td> <td>3944 hrs.</td> </tr> <tr> <td>Fieldwork (work-placement time)</td> <td>6</td> <td></td> <td>17 hrs.</td> <td></td> <td>16</td> <td>272 hrs.</td> </tr> <tr> <td>Elective courses</td> <td>45</td> <td></td> <td>127 hrs. 30 mins</td> <td></td> <td>16</td> <td>2040 hrs.</td> </tr> <tr> <td>Final projects</td> <td>6</td> <td></td> <td>17 hrs.</td> <td></td> <td>16</td> <td>272 hrs.</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>144</b></td> <td><b>72 hrs. 30 mins per week</b></td> <td><b>248 hrs. 30 mins per week</b></td> <td><b>87 hrs. per week</b></td> <td><b>16</b></td> <td><b>6528 hrs.</b></td> </tr> </tbody> </table>	Learning Methods	Total SCUs	Interactive & Cooperative Learning (hrs. per week)	Structured Assignments (hrs. per week)	Independent Learning (hrs. per week)	Total Number of Sessions per Module	Total Workload for the Entire Program (hrs.)	Lectures with interactive discussions	87	72 hrs. 30 mins	87 hrs.	87 hrs.	16	3944 hrs.	Fieldwork (work-placement time)	6		17 hrs.		16	272 hrs.	Elective courses	45		127 hrs. 30 mins		16	2040 hrs.	Final projects	6		17 hrs.		16	272 hrs.	<b>TOTAL</b>	<b>144</b>	<b>72 hrs. 30 mins per week</b>	<b>248 hrs. 30 mins per week</b>	<b>87 hrs. per week</b>	<b>16</b>	<b>6528 hrs.</b>
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Credits for the final paper/project	6 SCU																																										
Launch date of the study program	Winter semester 2015/2016																																										
First accreditation	December 1998																																										
Time of admission	May to June																																										
Number of available places on the program	180																																										

Number of currently enrolled students in the program	474																																								
Number of graduates since launch date of the study program	466																																								
Particular enrollment conditions	High school diploma TOEFL or IELTS certificate or equivalent																																								
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Chart 1: Structural data of the study program

### **3 Expert Report**

The site visit was carried out on February 2-3, 2026, according to the previously agreed schedule. Representatives from the head office of AHPGS accompanied the expert group.

The expert group met on February 1, 2026, for preliminary talks prior to the site visit. They discussed the submitted application documents and the results of the written evaluation as well as questions that had been raised prior. Furthermore, they prepared the plan of the site visit at the University.

During the site visit, experts conducted discussions with the University management, representatives of the Faculty of Administrative Science, the chair, vice chair and the teaching staff of the program "Fiscal Administration" as well as with students currently studying in the program and alumni. Furthermore, they inspected the learning premises, such as lecture halls, seminar classrooms and library. Moreover, experts had the opportunity to examine the equipment and the capacity of the laboratories.

The Assessment Report is structured in compliance with the "Standards and Guidelines for Quality Assurance in the European Higher Education Area" (ESG), established by the European Association for Quality Assurance in Higher Education (ENQA). The study program will be described and analyzed in a comprehensive manner below. The documents submitted by the University, the experts' feedback to the documents, the observations made during the site visit, the results of discussions with the representatives of the University, Faculty of Administrative Science and the Department of Fiscal Administration serve as the foundation for the statements made in the Assessment Report.

#### **3.1 Program aims and their implementation**

In accordance with ESG 1.2 Design and Approval of Programs

The study program focuses on specific qualification objectives. These objectives cover professional and interdisciplinary aspects and particularly refer to the domain of academic or artistic competences, competences necessary for a qualified employment, skills of social commitment and personal development.

## Summary

The study program “Fiscal Administration” aligns with the University vision and mission to produce graduates who are able to apply tax theory, policies, regulations, and administration in scientific research, professional careers, and community service (SER 3.1).

The Expected Learning Outcomes are designed to meet key qualification objectives, including professional readiness, social engagement, and personal development. A detailed description of these outcomes is provided in Appendix 6 (SER 3.2).

The study program features 16 Programme Learning Outcomes organized into three categories: departmental/hard skills, methodological skills, and soft skills. The University provides a detailed overview of these outcomes in the table below:

Skills	PLO	Module
1. Departmental/hard skills	Assess tax policies against the backdrop of Indonesian tax law and procedures.	<ul style="list-style-type: none"> <li>- International Tax 1</li> <li>- Introduction to Taxation Policy</li> <li>- Introduction to Tax Law</li> <li>- System and Procedure of Taxation</li> <li>- Tax Investigation</li> <li>- Tax Audit</li> <li>- Tax Administrative Court</li> </ul>
	Conduct analysis of tax policies and administrative procedures to address tax-related issues.	<ul style="list-style-type: none"> <li>- International Tax 1</li> <li>- Introduction to Taxation Policy</li> <li>- Customs and Excise</li> <li>- Economics of Taxation</li> <li>- Taxation Laboratory 1</li> <li>- Taxation Laboratory 2</li> <li>- Tax Management</li> </ul>

		<ul style="list-style-type: none"> <li>- Taxation Seminar</li> <li>- Tax on Specific Business and Industry</li> </ul>
	Apply accounting and tax principle to compile both commercial and tax-based reports.	<ul style="list-style-type: none"> <li>- International Tax 1</li> <li>- Principles of Accounting 1</li> <li>- Principles of Accounting 2</li> <li>- Cost Accounting</li> <li>- Intermediate Accounting 1</li> <li>- Intermediate Accounting 2</li> <li>- Tax Accounting 1</li> <li>- Tax Accounting 2</li> <li>- Financial Statement Analysis</li> </ul>
	Conduct analysis of international tax principles and policies.	<ul style="list-style-type: none"> <li>- International Tax 1</li> <li>- International Tax 2</li> </ul>
	Capability to implement the concepts, policies, and regulations governing regional taxes and levies.	<ul style="list-style-type: none"> <li>- Local Tax and User Charges and Fees</li> </ul>
	Apply relevant theories and policies to address issues concerning income-based and wealth-based taxation.	<ul style="list-style-type: none"> <li>- Tax on Land and Building</li> <li>- Corporate Income Tax</li> <li>- Personal Income Tax</li> <li>- Withholding Tax System</li> </ul>
	Apply relevant theories and policies to address issues concerning consumption-based taxation.	<ul style="list-style-type: none"> <li>- Value Added Tax and Tax on Luxury Goods</li> </ul>

		<ul style="list-style-type: none"> <li>- Custom Duties and Exercise</li> </ul>
	<p>Conduct analysis of administrative concepts and theories, encompassing organizational theory and culture, administrative philosophy and ethics, governance, policy, innovation, and institutional frameworks.</p>	<ul style="list-style-type: none"> <li>- Philosophy and Administrative Ethics</li> <li>- Principle of Administrative Science</li> <li>- Organizational Theory</li> </ul>
2. Methodological skills	<p>Utilize a range of research methodologies, encompassing both qualitative and quantitative approaches, such as surveys, fieldwork, document analysis, case studies, and policy analysis.</p>	<ul style="list-style-type: none"> <li>- Introduction to Statistics and Econometrics</li> <li>- Introduction to Administrative Research Method</li> <li>- Taxation Research Method</li> </ul>
3. Soft skills	<p>Demonstrate logical, creative, and innovative problem-solving driven by intellectual curiosity.</p>	<ul style="list-style-type: none"> <li>- Integrated Personality Development Skill</li> <li>- English</li> <li>- Religion Instruction</li> </ul>
	<p>Maintain environmental and societal awareness rooted in Indonesian identity and Pancasila principles.</p>	
	<p>Effectively leverage modern information and communication technologies.</p>	
	<p>Proficiency in Indonesian and English for academic and professional settings.</p>	
	<p>Master empathy, conflict resolution, networking, and cross-cultural collaboration.</p>	
	<p>Drive innovation through an ethical and entrepreneurial mindset.</p>	
	<p>Embody behaviors consistent with spiritual and ethical principles.</p>	

The University highlights an easier entrance into the profession thanks to Ministry of Finance regulations, which formally recognize the degree as a primary qualification for professional certification.

According to the University Tracer Study 2019-2022, 95% of alumni have pursued careers in the tax sector, and 99% of them found employment within six months. Graduates can find employment as tax consultants and officers in private sectors, local tax agencies, at the Directorate General of Taxes, the Directorate General of Customs and Excise, and the Ministry of Finance (SER 3.2).

### **Judgment**

The University demonstrates a clear strategic commitment to internationalization. By seeking international accreditation, it aims to benchmark its study programs against internationally recognized standards and best practices. This approach reflects the University's intention to position itself within a global academic environment and to ensure the comparability and competitiveness of its graduates. The University describes internationalization as one of the main goals of Universitas Indonesia. The current Ministry of Education encourages universities to expand their international activities. The long-term goal is to create collaborations in research and teaching with leading international universities, attract more international students and lecturers, and to offer more mobility programs. According to the University management, the Faculty of Administrative Science plays a central role in this transformation process as the youngest faculty at UI.

From the experts' point of view, the Bachelor study program "Fiscal Administration" focuses on specific qualification objectives. These objectives cover professional and interdisciplinary aspects and particularly refer to the domain of academic competences, competences necessary for a qualified employment, skills of social commitment and personal development.

The experts highly appreciate the development of competencies from the bachelor's to the doctoral level, as it reflects a coherent and well-structured academic pathway that supports continuous competence development and academic advancement. It shows the importance of the Faculty of Administrative Science within the University.

Furthermore, both the University and the graduates of the study program convey that the career opportunities are good and the acquired competences are relevant for the labor market. Graduates mainly enter tax consultancy, government agencies, or regulatory bodies.

## Decision

From the experts' point of view, the requirements of this criterion are fulfilled.

### 3.2 Structure of the study program

In accordance with ESG 1.3 Student-centered Learning, Teaching and Assessment

The study program aims to provide students with specialized and interdisciplinary knowledge as well as professional, methodological and general competences. The study program has a modular structure that is closely linked to the European Credit Transfer System (ECTS)<sup>1</sup> and a course-related examination system. Descriptions of the modules contain all necessary information, as required in the ECTS User's Guide (particularly with regard to the details about learning content and outcomes, methods of learning, prerequisites for the allocation of ECTS credits, workload).

The combination and succession of the modules of the study program are consistent with the specified qualification objectives (described earlier).

It is assured that students receive the support and guidance they need for the organization and accomplishment of assignments and the learning process in general.

The arrangement of internships in the study program allows acquisition of ECTS credits. Provided that the program offers exchange mobility gaps, they will be integrated into students' curriculum.

Study programs with special profile requirements (e.g. dual, part-time, occupational or distance learning study programs) comply with particular aspects that are considered as appropriate and proportionate. These particular aspects are continuously observed in the study program.

#### Summary

The program comprises 48 modules, out of which 3 are university modules, 5 faculty modules, 25 study program modules, and 15 are elective modules. There are 6 to 7 modules in total provided for each semester. All modules have to be completed within one semester.

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<sup>1</sup> [http://ec.europa.eu/education/tools/docs/ects-guide\\_en.pdf](http://ec.europa.eu/education/tools/docs/ects-guide_en.pdf)

The following table provides a breakdown of the typology of modules:

<b>Module categories</b>	<b>Number of modules</b>	<b>Total SCUs</b>
University modules	3	9
Study Program	24	15
Faculty of Administrative Science	5	75
Elective modules	15	45
<b>Total</b>	<b>48</b>	<b>144</b>

The list of modules offered:

<b>Nr.</b>	<b>Title</b>	<b>Sem.</b>	<b>SCU</b>
UIGE600003	MPK English	1	2
UIGE600004	MPK Religion	1	2
ADAD600001	Fundamentals of Administrative Science	1	3
ADTX601001	Introduction to Taxation	1	3
ADTX601002	Introduction to Tax Law	1	3
ADTX601003	Accounting Fundamentals 1	1	3
ADTX301004	Introduction to Statistics & Econometrics	1	3
			19
UIGE600006	Integrated MPK	2	5
ADAD600002	Organization Theory	2	3
ADTX601005	Accounting Fundamentals 2	2	3
ADTX601006	Personal Income Tax	2	3
ADTX601007	Tax Systems and Procedures	2	3
ADTX601008	Cost Accounting	2	3
			20
ADAD600003	Administrative Philosophy and Ethics	3	3
ADAD600004	Policy, Governance, and Institutions	3	3
ADTX601009	Income Tax Withholding and Collection	3	3
ADTX601010	Corporate Income Tax	3	3

ADTX601011	Tax Audit	3	3
ADTX601012	Financial Accounting 1	3	3
ADTX601013	Value Added Tax and Luxury Goods Sales Tax	3	3
			21
ADAD600005	Introduction to Administrative Research Methods	4	3
ADTX601014	Introduction to Tax Policy	4	3
ADTX601015	International Tax 1	4	3
ADTX601016	Taxation Laboratory 1	4	3
ADTX601017	Financial Accounting 2	4	3
ADTX601018	Local Tax and Retribution	4	3
ADTX601019	Tax Management	4	3
			21
ADTX601020	Taxation Seminar	5	3
ADTX601021	Tax Accounting 1	5	3
ADTX601022	Taxation Research Methods	5	3
	Elective course 1-4	5	4x3
			21
ADTX601023	Tax Accounting 2	6	3
	Elective course 1-6	6	6x3
			21
ADTX601099	Undergraduate Thesis or Final Project	7	6
	Internship	7	3
	Elective course 1-4	7	4x3
			21
	Total:		144

Chart 2: Module overview

The module descriptions cover the following aspects: module number and title, level/semester, credit hours, language, learning outcomes/skills, content of the module, examination.

The number of SCUs a student is allowed to take is based on their GPA in the previous semester:

No	GPA	Max SCUs Per Semester
1	<2.00	12
2	2.00 – 2.49	15
3	2.50 – 2.99	18
4	3.00 – 3.49	21
5	3.5 – 4.00	24

The study program structure is based on the PLOs and the national competency standards. In first year, students gain fundamental competencies in the field of fiscal administration through modules such as Introduction to Taxation or Accounting Fundamentals 1. They also take university-mandatory modules, such as MKP English, Religion and Integrated MPK (MPK = character building modules).

In second year, students expand on their theoretical knowledge on administrative concepts in modules like Administrative Philosophy and Ethics, and improve their understanding of fiscal administration through modules like Corporate Income Tax, Introduction to Tax Policy, or Financial Accounting 1 and 2. They are also introduced to research methods in modules such as Introduction to Administrative Research Methods, and Taxation Research Methods. In third year, they expand on their areas of interest in the field of administrative science through elective modules. In the sixth semester, they fulfill their mandatory internship module. In the final year, they choose modules from the electives pool, and finish either their final project or their thesis.

Elective modules can be taken at other departments of the University or at Universitas Brawijaya, which collaborates on a number of modules. The elective modules include various administration science areas, such as:

- Taxation and Fiscal Administration – modules include Taxation Economics, Tax Court, Land and Building Tax, International Tax 2, or Customs and Excise.
- Business Administration – modules include E-Business, Entrepreneurship, Business Law, Fundamentals of Financial Management, or Innovation in Organizations.

- Public administration and Government Policy – modules include The State and Market, State Finance, Regional and Urban Development, Government Accounting, or Decentralization and Regional Autonomy (SER 4.1.3).

The study program requires students to complete an internship module through one of the two internship program options. The purpose of the internship is to gain practical experience and further develop hard and soft skills. It can be completed at government institutions, local and provincial institutions, tax consultant offices, and other relevant companies. The mandatory internship program takes place in the 7<sup>th</sup> semester, is equivalent to 3 SCUs, and is carried out for 28 days during the semester break. The internship program is designed, evaluated and supervised by the Department of Fiscal Administration.

The Internship Program under the Freedom of Independent Learning (MBKM) takes place in the 6<sup>th</sup> semester for four to six months, and is equivalent to 20 SCUs. The MBKM program also allows students to fill their elective SCUs through student exchanges to other Indonesian and international universities, research and entrepreneurial programs, teaching mentoring, and social projects. The MBKM program is managed by the Ministry of Education and coordinated by the University's Center for Independent Learning. Students must secure administrative approval from their academic counsellor and head of study program to participate. The host institution is responsible for internship design, and student supervision and evaluation (SER 4.1.4).

The University utilizes various didactic concepts and methods of teaching, which can be seen in the table below:

No	Didactic Concepts	Methods of Teaching
1	Interactive Learning	Interactive learning is a learning process that encourages interaction between lecturers and students. In this method, the lecturer acts as a facilitator who facilitates interaction between students.
2	Cooperative Learning	Cooperative Learning is a learning process that involves students working together in small groups and doing role plays. Cooperative learning includes the Problem-based Learning (PBL) method and case studies. Students also carry out learning activities in the laboratory for the Taxation Laboratory 1 and Taxation Laboratory 2 courses. In this laboratory, students apply tax regulations using tax applications used by the Directorate General of Tax
3	Guest Lecture and General Lecture	The study program increases knowledge and enriches learning material by organizing guest and general lectures. Each module can hold two guest lectures each semester to enhance the discussions listed in the syllabus. General lectures are held for a wider audience, including students, lecturers, and the general public, and usually discuss themes relevant to current tax policy issues.
4	Fieldwork in the society and institution	Students carry out activities in the community, including research method application activities, which are held during the holidays. In this activity, students collect primary data through surveys and conduct social activities at the research location. Students also conduct field activities in public and private organizations like tax consultant offices.

The study program implements a combination of learning and teaching methods. The platforms used for online learning are described in the table below:

No.	Platforms	Type	Scope and Content
1	e-Learning Management System (EMAS) ( <a href="https://emas2.ui.ac.id/">https://emas2.ui.ac.id/</a> )	Asynchronous; and synchronous	<ul style="list-style-type: none"> <li>● Assignment</li> <li>● Discussion forum</li> <li>● Repository of the learning process</li> <li>● Chat (lecturer and students)</li> <li>● Quizzes</li> <li>● Monitoring of students' activity</li> </ul>
2	Academic Information System - New Generation (SIK-NG)	Asynchronous	<ul style="list-style-type: none"> <li>● Monitoring students' activity</li> <li>● Monitoring of students' achievements and administration</li> <li>● Chat (lecturer and students)</li> </ul>
3	Microsoft Teams, Google Meet and Zoom	Synchronous	<ul style="list-style-type: none"> <li>● Video conference for learning</li> </ul>
4	UI library ( <a href="http://lib.ui.ac.id/">http://lib.ui.ac.id/</a> )	Asynchronous	<ul style="list-style-type: none"> <li>● Final projects; thesis and dissertation collection.</li> <li>● E-journal</li> <li>● E-book</li> </ul>

The University implements student-centered learning in its curriculum and integrates research-based learning through modules like Introduction to Methods, or Taxation Research Methods. Students conduct research from a simple stage, namely carrying out a case analysis, to practicing the entire research process, which includes research proposals, collection of data, and preparing research methods. Students conclude their studies with a research-based thesis or final project. They can also gain practical research skills as assistants in the two main

research areas of the study program, the politics of taxation, and the tax governance and accountability. The Faculty of Administrative Science also offers research positions at the Faculty Tax Center (SER 4.1.7).

The University adapts its curriculum to partially refer to development on global level, such as international taxation agreements, and a large portion of module materials are in English. A number of lecturers are also part of the International Fiscal Association (IFA), which helps to develop the international taxation part of the curriculum. This enables students to take part in regional and international taxation competitions organized by Deloitte. The University provides coaches and resources for preparation.

Students can go on one exchange semester through the Indonesian International Student Mobility Awards, as well as in international conferences or competitions. Summer course programs with partner universities are also available (SER 4.1.8). In 2025, 110 students participated in international activities (2 offline and 108 online).

### **Judgment**

The Bachelor study program “Fiscal Administration” has a course-based structure and a course-related examination system. Descriptions of the courses contain information on module number, title, level/semester, credit hours (in lecture hours, practical hours, and self-study hours), language, learning outcomes/goals/skills, content of the module, and examination.

The combination and succession of the courses of the study program are consistent with the specified qualification objectives (described earlier). It is assured that students receive the support and guidance they need for the organization and accomplishment of assignments and the learning process in general.

The arrangement of the internship in the study program allows acquisition of credits. A mandatory internship is integrated during the 7th semester and is equivalent to 3 SCUs, and carried out for 28 days during the semester break. The internship is closely supervised by a University lecturer assigned to the internship module and a supervisor from the internship placement. At the site-visit, the students report about their positive experiences during the internship.

The integration of practice partners is a central element of the program and effectively exposes students to real-life problem settings. When asked about synergies

with the other Bachelor programs, the lecturers explained how they cooperate across programs and work with prepared and standardized teaching materials, while at the same time allowing sufficient flexibility to respond to individual student needs. The experts commend the program on its close connection to practice and the effective implementation. The strong link between theory and practice is demonstrated through tax laboratories, case-based teaching, hands-on training, and tax software.

The experts inquire about the research modules in the program. According to the University, research is integrated into the program but mainly concentrated at the end of the program. The experts recommend introducing research methods at an early stage of studies. Furthermore, the final project in the study program is discussed. According to the University, the students must write a thesis or academic paper in order to complete their studies. The students are assigned a supervisor. Most students write a thesis instead of a research paper. Students choose the topic based on their interests. The experts support a final project, but recommend that the University include a description of the project in the module handbook/syllabus.

The experts note, that the University has highly qualified and extremely motivated teaching staff. They emphasized a student-centered teaching and learning approach and illustrated this with concrete examples from their teaching practice. The experts particularly appreciated that the lecturers apply well-aligned and relevant teaching methods and show a strong openness toward innovative forms of teaching, such as service learning, challenge-based learning, and gaming approaches.

The experts acknowledge the very detailed course files with their contents and aims, which allows a high level of transparency. In the experts' opinion, the structure of the curriculum seems to make the workload manageable.

The internationalization of the University and the study program is also discussed. The International Office is already working to expand the internationalization efforts through a range of different ways. Furthermore, the University as a whole has already established connections to a number of other universities. The experts support the measures that are already in place and encourage the University to further expand the efforts. The experts recommend that the University develop an

internationalization concept with strategies for the individual faculties. International cooperation in research projects is also a great opportunity to integrate into the international scientific community.

### **Decision**

From the experts' point of view, the requirements of this criterion are fulfilled.

### **3.3 Admission and Feasibility**

In accordance with ESG 1.4 Student Admission, Progression, Recognition and Certification

The admission requirements and, if applied, student selection procedures are specified. They correspond to the standards of the study program.

Feasibility of the study program is guaranteed. The amount of student workload is appropriate.

Student support services, as well as specialized and general consultations, are provided by the University in a sufficient and appropriate manner.

As a whole, the organization of the education process ensures the successful implementation of the study program.

### **Summary**

The University allows prospective students with a high school diploma and a TOEFL or IELTS certificate to apply through one of two distinct schemes:

1. National Selection Scheme includes high school scores and achievements, and a test-based national selection.
2. Independent Selection Scheme includes three different pathways:
  - Merit-based Equal Learning Opportunity Program (PPKB), designated for selected high schools,
  - Talent scouting, based on high school scores and achievements,
  - SIMAK pathway – entrance test of the University.

International students can apply through either the talent scouting pathway or the SIMAK pathway. Prospective students must reach an IELTS score of 5.5 or an equivalent certificate score (SER 5.1.1).

The University follows a non-discriminatory admissions policy based on four principles:

- Objective: admission not influenced by race, ethnicity, religion, gender, marital status, age, disability, or sexual orientation.
- Transparent: conducted with easily accessible results.
- Accountable: follows clear procedures and criteria.
- Educational equality: attention to increasing access to higher education (SER 5.1.2).

Credits can be transferred from courses of other study programs of the University and from other domestic or international universities. The Credit Transfer Team evaluates the feasibility of credit transfer based on module content, university accreditation status, and relevance to the study program (SER 5.1.3).

The University offers a variety of support services for students and staff, including academic counselling, financial aid, and mentoring and tutoring programs. Student counselling is available on department, faculty, and university level. Students can consult with academic staff during regular office hours on Monday to Friday, from 8:00 to 16:00. The staff receives training to be able to address various student concerns. The university level counselling is facilitated through the Student Counselling Body located at the Makara Satellite Clinic.

Scholarships and tuition installments are available for financially disadvantaged students. Academically outstanding students can also receive merit scholarships. The Faculty of Administrative Science also offers tutoring programs for research, and mentoring program for mental health services, psychological counselling, and support in cases of sexual violence, ensuring students receive academic and social guidance (SER 5.2.1).

## **Judgment**

The admission policies and procedures along with the requirements are properly documented and made publicly available. The experts determine the admission

procedures and requirements to be appropriate, as they correspond to the standards of the study program.

The experts draw attention to the relatively high number of exams to be passed during the study program. The University states that the system of midterm and final exams is determined by the government. In order to prepare students for the level of difficulty and volume of exams, the type as well as the time of the different examinations are defined and communicated to the students transparently at the beginning of each course. The experts confirm that the University takes good measures to guarantee the feasibility of the study programs despite the high workload. The organization of the education process ensures the successful implementation of the study program. The experts appreciate the fact that students with disabilities or chronic illness are offered compensatory measures when writing exams, such as extra time or writing the exam in another room.

On site, it became obvious that the teaching staff is very present for their students. In the first week of each year, students undergo an orientation including general information on the different departments and available support services. An academic advisor is responsible for a small number of students with the beginning of each semester. Students are supported through advisors, course coordinators or personal tutors with their registration process, selecting a study program, financial and personal issues and their performance during the semester. Support systems regarding physical and mental health are also available. The students report on site that they feel well-supported.

The experts find the support services at the University to be exemplary and conducive to the health and success of the student body.

### **Decision**

From the experts' point of view, the requirements of this criterion are fulfilled.

## **3.4 Examination system and transparency**

In accordance with ESG 1.8 Public Information

Examinations serve to determine whether the envisaged qualification objectives have been achieved. These examinations are focused on students' knowledge and

competences. The requirements to students' performance in examinations are regulated and published. The frequency of examinations, as well as their organization, is appropriate.

The University guarantees that students with disabilities or chronic illnesses receive compensation with regard to time limits and formal requirements of the study process, as well as all final and course-related performance records.

Information concerning the study program, process of education, admission requirements and the compensation regulations for students with disabilities are documented and published.

### **Summary**

The University carries out two types of learning assessments to ensure the achievement of the PLOs:

1. Soft-skills assessment: teamwork, class participation and discussion, group engagement, public speaking.
2. Hard-skills assessment: summative and formative aspects, such as quizzes, final projects, presentations, written examinations.

The examinations are scheduled according to the academic calendar. Each semester has 16 weeks. Mid-term exams take place in the 8th week, while final-term exams take place in the 16th week. The rest of the assessments, such as essays, presentations, or discussions take place as scheduled in the module outline. To be able to take an exam, students must attend at least 75% of the total 16 meetings. Students who fail an exam need to repeat the module and retake the exam the following semester / year (SER 6.1). In case of illness, students can repeat the exam, but only if they were hospitalized, according to the University.

The University provides comprehensive information on the study program through various platforms. Information on student admissions and its regulations are available at a designated portal of the University. Study plans, curricula and syllabi are accessible through the Learning Plan Book or the SIAK-NG information system, where students can also view information on lectures, examination schedules, and grades. The E-Learning Management System is available for online learning. Information on compensatory measures for disadvantaged students is published on university social media accounts and official scholarship websites (SER 6.2.1).

The University publishes intended learning outcomes on the faculty website, ensuring transparency and clarity for prospective and current students. The University website contains information on potential career paths and tracer studies, where employability, job types, and employment companies are listed (SER 6.2.2).

## **Judgment**

The University uses a continuous assessment process to ensure the quality of education for its students. This is achieved by evaluating the performance of the students through a series of exams and quizzes that are scheduled during the academic semester as midterm and final exams. The study program has a course-related examination system. Its implementation, including the grading system, course load regulations, repetition of courses and exams is regulated and transparent for the students. Students in the study program "Fiscal Administration" have the choice between a thesis based or project based final project. From the experts' point of view, the examination serves to determine whether the envisaged qualification objectives have been achieved. These examinations are focused on students' knowledge and competences.

Nevertheless, in the experts' opinion, the study program includes a very high number of exams which causes a high workload not only for students but also for the teaching staff. The transparent information of examination methods and of the examination schedule at the beginning of each term makes the high number of assessments during and at the end of each semester manageable. According to the University, an examination can only be repeated if the student is hospitalized. The experts recommend changing the regulation on the repeatability of exams. Students should have the opportunity to repeat an exam in case of failure in the first try or personal issues.

The experts conclude that the examinations serve to determine whether the envisaged qualification objectives have been achieved or not, and are focused on students' knowledge.

The requirements to students' performance in examinations are regulated and published in the module descriptions. The frequency of examinations, as well as their organization is appropriate. The University has developed a Disability Service Unit. As the University states, teaching and learning activities in the form of materials, media/tools used and evaluations are adjusted according to the needs of the par-

ticular student. Aptitude assessments are done by examinations with special assistance and/or equivalent alternatives and/or extra exam time. Therefore, the University guarantees that students with disabilities or chronic illnesses receive compensation, as well as all final and course-related performance records.

The University ensures that information about its activities, particularly the programs it offers, is easily accessible to prospective and current students, graduates, other stakeholders and the public. The published information includes detailed insights into the selection criteria for programs, intended learning outcomes, qualifications awarded, and the procedures employed for teaching, learning, and assessment. Furthermore, pass rates and available learning opportunities to students, as well as graduate employment information are shared.

Upon graduation, students are awarded a Bachelor graduation diploma. The experts also recommend providing additional information with the graduation certificate: To increase international comparability, the University could use the template for Diploma Supplements developed by the Council of Europe, European Commission and UNESCO.

### **Decision**

From the experts' point of view, the requirements of this criterion are fulfilled.

## **3.5 Teaching staff and material equipment**

In accordance with ESG 1.5 Teaching Staff and in line with ESG 1.6 Learning Resources and student support

Professionalism and a sufficient number of human resources assure the successful implementation of the study program. Qualifications of the teaching personnel correspond to the requirements of the study program. Recruitment and appointment of teaching positions are appropriate. Interdisciplinary links to other study programs are taken into consideration.

Measures for the professional and personal development of the teaching personnel are provided.

Qualitative and quantitative sufficiency of the equipment and space resources assures the successful implementation of the study program.

## Summary

The study program currently employs 13 permanent lecturers, out of which 3 are associate professors, 9 are assistant professors and 1 is a lecturer. Additionally, there is an adjunct professor from the University of Sydney. In the academic year 2024, the lecturer to student ratio was 1:36 (13:470) (SER 7.1.1).

The recruitment of teaching staff requires several stages, including a psychological test, administrative tests, and interviews. The further requirements are Indonesian citizenship, educational qualification, experience with teaching, research and/or scientific publication, physical and mental health, no record of imprisonment, and willingness to work full-time at the University. The candidates are chosen by the faculty administration. Upon agreement, the candidate gains a temporary position for two years, and must attend an internship program based on their area of teaching (SER 7.1.2).

The department prioritizes staff development opportunities aligned with the Tri-Dharma of Higher Education (teaching, research, and community service). Teaching staff performances are measured by SKP and BKD. SKP is a work plan, which evaluates work behavior, performance and its results. BKD is a lecturer workload, which assesses performance in teaching, research, community service, and supporting tasks. This information is used for overall performance evaluations and personnel administration purposes (SER 7.1.3).

The human resources management is supervised by Vice Dean and heads of departments at the faculty. The approval of teaching staff is based on curriculum needs and teaching staff's expertise. Each department submits a list of teaching staff to the head of department. The head of department forwards it to the vice deans, who grant approval (SER 7.2).

The Faculty of Administrative Science is located in three buildings on the Depok Campus and one building on the Cikini PGT Campus. The buildings include 39 classrooms equipped with hybrid learning technology, 2 computer laboratories, 3 specialized laboratories, 2 large auditoriums, as well as staff offices and lounges, student workspaces, and the library.

The Faculty Library is located on the Cikini PGT Campus. It is open from 9:00 – 17:00. It contains over 2,000 collections with 1,500 book collections and 1,000 electronic books collections, along with theses, research reports, and final assignments. Journals, e-book, and databases are accessible online through a registered

University account. Students and staff can submit proposals for media acquisition through the central library (SER 7.3.2).

The University buildings are equipped with internet access, computers, LCD projects, visual display systems, and a multimedia recording studio. The computer lab offers 33 computers, with additional 109 computers at the rest of the University campuses. The University offers various applications to facilitate learning and administrative processes (SER 7.3.4).

Funding is allocated to improving quality of education, research, and infrastructure. This includes salary increases, learning materials or facility maintenance. The sources for funding come from student tuition fees, academic and non-academic partnership, and contributions from a special community service unit (SER 7.3.4).

### **Judgment**

The experts find the number of human resources allocated to the program to be sufficient to carry out its functions. The teaching staff is well qualified and in possession of academic and technical credentials and experience adequate to their tasks. However, the experts recommend establishing a full professorship for the department in the future.

The University informs its employees about opportunities for personal and professional development transparently and actively encourages their participation in workshops, training courses and conferences intended to improve their abilities, which is confirmed during the talks with the staff on site. However, according to the teaching staff there aren't enough places professional development. The teaching staff currently follows a peer-teaching approach, but the experts recommend expanding the offer for professional and didactic development for the teaching staff of UI.

New teaching staff is thoroughly briefed about the program and their teaching responsibilities before they start their work. Students evaluate the performance of all teaching and other staff periodically.

Overall, the teaching and academic staff at Universitas Indonesia shows a very high level of commitment and potential for the execution as well as further development of the study program they are responsible for. The experts conclude that there is a strong corporate identity and positive group dynamics among the Uni-

versity and the faculty administration. The experts recommend expanding the financial support by the University to enable the teaching staff to attend national and international conferences and research meetings.

The experts visited the premises of the Department of Fiscal Administration. From the experts' point of view, the quality of the premises used to train students in the program are good.

As a whole, it was ascertained by the experts that the Bachelor study program "Fiscal Administration" has ample teaching facilities at its disposals.

### **Decision**

From the experts' point of view, the requirements of this criterion are fulfilled.

### **3.6 Quality assurance**

In accordance with ESG 1.1. Policy for Quality Assurance and ESG 1.10 Cyclical External Quality Assurance.

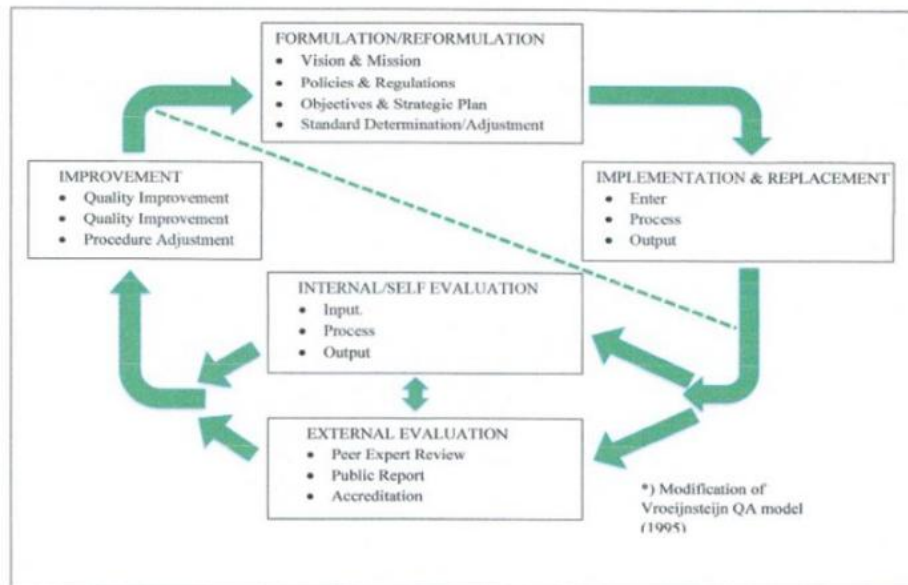
In line with ESG 1.7 Information Management and taking into consideration ESG 1.9 On-going Monitoring and periodic review of programs

The University has developed and documented a concept of quality assurance in education process, teaching and research, which serves as the basis for the quality-oriented development and implementation of the study program.

The results of the internal quality assurance management are applied for the continuous development of the study program. In doing so, the University takes into close consideration the quality evaluation results as well as the analyses of students' workload, their academic accomplishments and feedback from graduates.

## Summary

The quality assurance system at the University follows the standards set by the Indonesian Ministry of Education and Culture. It is hierarchically structured by quality assurance units on university, faculty, and program levels. This allows for a continuous and systematic approach to academic quality across all levels. The following diagram provides a depiction of the quality assurance process:



In this system, the quality evaluation is passed from the Head of Department to the Dean, and from the Dean to the Rector twice a year, which ensures compliance with institutional requirements. Other activities include the evaluation of lecturers by students, monitoring and evaluation of learning, semester and annual internal evaluations, and the Academic Internal Audit that is conducted every 3-4 years by the university-level Academic Quality Assurance Agency (SER 8.1.1).

Course evaluation is filled by students each semester, including their assessment of the subject matter, learning process, and class management. This serves as a basis for improving the quality of teaching. Students can also participate in dialogue forums with student organizations.

The study program fills a yearly evaluation regarding input, process, and output, ranging from a score of 0 (very poor) to 4 (very good). The Faculty Quality Assurance Unit provides a report based on these data, submits it to the Dean, and the Dean provides feedback to the study program and the assurance unit. Additionally,

the study program is required to fill a self-evaluation form, consisting of 19 indicators, such as curriculum description, quality assurance system, and tracer studies. Revisions in the study program can be carried out based on the data.

The monitoring and evaluation of learning (MEP) assess quality of learning delivered offline, online, and hybrid in even semester courses. The process is carried out by an evaluator conducting interviews with selected lecturers. The interview transcripts are sent to the Faculty Quality Assurance Unit for analysis and feedback, which then enters the above depicted system of evaluation (SER 8.1.2).

The results of evaluations are utilized to revise and improve curricula, pedagogical approaches, the University’s accreditation efforts and ranking, to upgrade facilities, and to encourage faculty members to pursue higher qualifications. The University incorporates external feedback to improve academic quality and provide assessment of study program relevance. Feedback is given by graduates, partners, and stakeholders such as Indonesian Fiscal and Tax Administration Association. Graduates fill out tracer studies to evaluate employment prospects, alignment between academic programs, and job roles (SER 8.1.3).

Course evaluations are conducted each semester and are utilized for module advancement, appraisal rubrics, and designating funds. The members involved in them are head of the course group, teaching group, and head of the study program. Additionally, the study program benchmarks foreign universities through adjunct professor activities and scholar programs (SER 8.1.4).

The Department evaluates student workload in 4<sup>th</sup> and 6<sup>th</sup> semesters to ensure adherence to academic standards. This helps to design a realistic and manageable student workload. Currently, the average student workload is 51 hours per week (SER 8.1.6).

The University provides the following overview of the student statistics:

Academic Year	Applicants	Admitted Students		Graduates		Drop Out
		Male	Female	Male	Female	
2020/2021	5888	27	62	38	66	0
2021/2022	4288	27	54	31	52	0
2022/2023	3441	65	114	38	68	0
2023/2024	3872	61	118	37	59	0

## **Judgment**

From the experts' point of view, the University has a well-structured system of quality assurance spread across all of its units. The University has developed and documented a concept of quality assurance in the education process, teaching and research, which serves as the basis for the quality-oriented development and implementation of the study program "Fiscal Administration".

The University consistently monitors and periodically reviews its programs to ensure alignment with established objectives, responsiveness to the evolving needs of students and society, and the facilitation of continuous program improvement. These systematic reviews are integral to the University's commitment to maintaining the relevance of study programs and fostering a supportive and effective learning environment for students. The evaluation process encompasses various aspects, including the regular examination of program content in light of the latest research in the discipline, consideration of changing societal needs, assessment of student workload, progression, and completion rates, evaluation of the effectiveness of procedures for student assessment, collection of feedback on student expectations, needs, and satisfaction regarding the program, and examination of the suitability of the learning environment and support services for the program's objectives.

The University possesses a robust data collection system and gathers comprehensive data on its study programs and other activities. According to the University, the quality assurance system is based on both national and international regulations.

The information gathered depends, to some extent, on the type and mission of the institution. Various Key Performance Indicators (KPIs) are captured by the institution. A range of information regarding study programs and activities is consistently captured by the institution. Student progression, success rates, and dropout rates are inherent considerations in the institution's analytical processes. With an established feedback mechanism, the University regularly measures student satisfaction with their programs, the learning resources and the available student support. The University also actively tracks and analyzes the career paths of its graduates. The institution seamlessly integrates the collected information into its existing internal quality assurance system. Mechanisms are in place to ensure that the perspectives of students and staff are considered in decision-making processes.

In talks with the University on-site, it became clear that the quality assurance mechanisms are a bottom-up process. To build the awareness and responsibilities is the important part in creating a quality culture.

Regular program reviews and revisions are conducted, actively involving students and other stakeholders in the process. The information collected from these reviews undergoes analysis and program adaptations are made to ensure the program is up-to-date. Any actions planned or taken as a result of these reviews are communicated to all relevant stakeholders. Furthermore, the University ensures the publication of revised program specifications, fostering transparency and keeping stakeholders informed of changes resulting from the systematic review process.

### **Decision**

From the experts' point of view, the requirements of this criterion are fulfilled.

## **3.7 Gender equality and equal opportunities**

The University's actions on the provision of gender equality and promotion of equal opportunities for students with particular living circumstances are implemented in a transparent manner.

### **Summary**

The University follows a non-discriminatory policy to promote diversity. There is no gender-based quota for admission or graduation, which ensures that students are evaluated solely based on their academic achievements. The University provides the possibility of a tuition plan and scholarships for financially disadvantaged students. The Affirmation Scholarship also supports students from underrepresented regions, such as Papua, by covering their tuition fees and additional expenses. This helps to bridge educational gaps, promote academic inclusivity, and makes integration easier (SER 9.1.1).

The University offers support for students with disabilities, mental illnesses, and chronic illnesses through counselling services, the Disabled Students Service Unit, and assistive technologies. It also provides health insurance and accident insurance to students. The Student Advocacy and Welfare Department supports students in cases of sexual violence, mental health issues, and financial hardships

through services such as healing and meditation sessions, advocacy for victims of violence, and access to scholarship and tuition assistance information.

Information on available support services is published on various platforms, such as faculty publications, university websites, and direct communication with students. The University ensures non-discriminatory admission, accessible infrastructure, modified learning materials, and personalized academic support for students with disabilities and chronic illnesses (SER 9.1.3.)

### **Judgment**

The University demonstrates its commitment to the provision of equal opportunities for all students and shows openness for diversity and social development. Overall, the experts conclude that the University's actions on the provision of gender equality and promotion of equal opportunities for students with particular living circumstances are implemented in a transparent manner.

### **Decision**

From the experts' point of view, the requirements of this criterion are fulfilled.

## 4 Conclusion

Overall, the expert group concludes that the Bachelor study program “Fiscal Administration” at Universitas Indonesia is a well-structured and professionally oriented curriculum. The program clearly aligns with the University’s strategic objectives and contributes to preparing graduates with competencies in taxation, fiscal policy, and administrative science. The qualification objectives, learning outcomes, and curriculum structure are coherent and closely connected to labor market needs, which is reflected in the high employability of graduates in the tax sector and related public institutions.

The program benefits from highly committed teaching staff, well-equipped learning facilities, and a supportive academic environment. In particular, the strong integration of theory and practice through internships is considered a major strength of the program.

Based on the information from written documents and the results of the site visit, the experts came to the conclusion that the study program “Fiscal Administration” offered at the Universitas Indonesia fulfils the above-described criteria. Hence, the experts recommended that the Accreditation Commission of AHPGS make a positive decision regarding the accreditation of the study program.

For the continuous development of the study program, the experts have outlined the following recommendations:

- Research methods should be introduced earlier in the curriculum to strengthen students’ research competencies throughout their studies.
- A detailed description of the final project or thesis should be included in the module handbook or syllabus to improve transparency.
- A comprehensive internationalization strategy should be developed at the faculty level, including stronger international research cooperation and mobility opportunities.
- The current regulation on the repeatability of examinations should be revised to ensure that students have the opportunity to repeat an examination after failing the first attempt or due to personal circumstances.

- A Diploma Supplement following the European template (Council of Europe, European Commission, UNESCO) should be provided to improve the international comparability of the degree.
- A full professorship for the department should be established in the future.
- Opportunities for professional and didactic training for the teaching staff should be expanded.
- Financial support for teaching staff should be increased to enable participation in national and international conferences, research meetings, and academic exchanges, thereby strengthening research activities and international academic networking.

## **5 Decision of the Accreditation Commission**

### **Decision of the Accreditation Commission May 11, 2026**

This resolution of the Accreditation Commission of the AHPGS is based on the University's application, as well as the expert review and the site visit covered in the Assessment Report. The Accreditation Commission has also taken the response opinion of the University regarding the study program into account.

The site visit of the University took place on February 2-3, 2026, according to the previously agreed-upon schedule.

The accreditation procedure is structured according to the Accreditation Criteria developed by the AHPGS. The Accreditation Criteria are developed by the AHPGS in close accordance with the existing criteria and requirements valid in the Federal Republic of Germany and based on the "Standards and Guidelines for Quality Assurance in the European Higher Education Area" (ESG), established by the European Association for Quality Assurance in Higher Education (ENQA).

The Accreditation Commission of the AHPGS discussed the procedural documents and the vote of the expert group regarding the Assessment Report.

The Bachelor study program requires the obtainment of 144 semester credit units according to the internal credit system. The regulated study period in the program "Fiscal Administration" is four years.

The study program comprises 48 modules, of which 3 are university modules, 5 faculty modules, 25 study program modules, and 15 are compulsory elective modules. The language of instruction is Bahasa Indonesia. The Bachelor study program "Fiscal Administration" is completed with awarding of the academic degree "Bachelor of Administrative Science". Admission takes place every fall semester. The first cohort of students was admitted to the study program in the academic year 1998/1999.

The Accreditation Commission of the AHPGS considers that all Accreditation Criteria are fulfilled and adopts the following decision:

The Bachelor study program "Fiscal Administration" is accredited for the duration of five years until September 30, 2031. The accreditation is based on the circumstances described in the Assessment Report.

For further development and enhancement of the study program, as well as of the University as a whole, the Accreditation Commission of the AHPGS supports the recommendation articulated in the Assessment Report.

An appeal against this decision may be filed within two weeks of its notification. The appeal must be submitted in writing or recorded at the office of AHPGS Akkreditierung gGmbH, Sedanstraße 22, 79098 Freiburg, and must include a statement of reasons.