HEEACT

Higher Education Evaluation and
Accreditation Council of Taiwan

HEEACT Overseas Program Accreditation

Review Report

[January 2023]

Computerized Accounting Study Program

Politeknik Negeri Semarang

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Executive Summary

The overseas program accreditation for the Computerized Accounting Study Program (hereinafter Study Program) from the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) is among the first to be undertaken by the Department of Accounting at the Politeknik Negeri Semarang (Polines).

The review was conducted by a Review Panel (see [Appendix 1](#)) appointed by HEEACT based on the self-assessment report (SAR) submitted by the Study Program, relevant supporting documents/evidence, written responses from the Study Program for further clarifications, interviews with stakeholders during the virtual site visit, as well as feedback from the Study Program after the virtual site visit.

The Review Panel made its assessment according to the three standards, 12 sub-standards, 44 indicators, as well as best practices associated with them as stipulated in the HEEACT Overseas Program Accreditation Handbook (2022). The three main standards are described in the following:

- Program Development, Governance, and Self-Improvement
- Faculty and Teaching
- Students and Learning

The virtual site visit, through Cisco Webex, was successfully conducted on October 17 and 21, 2022. The review results are presented under the section of "Review Against HEEACT Standards", which include affirmations, commendations, and recommendations for each sub-standard. The Review Report is summarized with a conclusion for the Study Program

Introduction

About Politeknik Negeri Semarang (Polines)

The Politeknik Negeri Semarang (Polines) is one of six polytechnics established in accordance with the Decree of the Directorate General of Higher Education No. 03/Dj/Kep/1979.

Based on the Decree of the Ministry of Education and Culture No. 313/O/1991 regarding Polytechnic Arrangement within Universities and State Institutes, Polines had mainly five majors, namely, Civil Engineering, Mechanical Engineering, Electrical Engineering, Accounting, and Business Administration.

Initially, Polines was administered by Diponegoro University and referred to as Diponegoro University Polytechnic. In accordance with the Decree of the Ministry of Education and Culture No. 175/O/1997, the Diponegoro University Polytechnic was declared an independent education unit under the name Polines.

The current structure of Polines consists of 12 diploma programs, 14 degree programs, and one graduate program, harbored in five departments. The vision of Polines is to "become an applied university recognized nationally and internationally; be able to compete; be accountable; have characteristics; and be ethical in the field of technology and business". Polines is committed to:

- Carrying out superior vocational higher education in the fields of applied technology and business with characteristics and ethics;
- Carrying out and developing applied research and community services in the fields of technology and business;
- Improving the quality of institutional management through continuous improvement based on good governance principles;
- Producing professional, featured and ethical human resources; and
- Developing cooperation with stakeholders.

The Department of Accounting consists of six study programs, including two associate's degree programs (i.e., Accounting, and Finance and Banking) and four bachelor's degree programs (i.e., Computerized Accounting, Islamic Banking, Business Analytics, and Managerial Accounting).

The Computerized Accounting Study Program was established in 2014 through the Decree of the Directorate General of Higher Education No. 4898/D/T/2006. As of December 2022, it has 25 active faculty members (FMs), including 21 full-time FMs and four FMs. The Study Program was accredited "A" through the Decree of the National Accreditation Board for Higher Education (BAN-PT) No. 8827/SK/BAN-PT/Ak-PPJ/ST/VI/2021 in June 2021.

HEEACT Overseas Program Accreditation Process

Starting from 2014, HEEACT is commissioned by overseas higher education institutions to conduct program accreditation. The overseas program accreditation shares similar processes with Institutional Accreditation and Program Accreditation conducted in Taiwan, which entail the following stages:

- Preparation of a Self-Assessment Report (SAR),
- Document review,
- On-site visit (Virtual site visit)
- Decision-making, and
- Follow-up

To support programs along the way of program accreditation, HEEACT provides three online workshops to guide programs to demonstrate their capabilities in line with HEEACT's three standards with 44 indicators. The accreditation process will take approximately 1 to 1.5 year, depending on when programs submit their SARs.

The Computerized Accounting Study Program expressed its interest in HEEACT overseas program accreditation in August 2021. Since then, one video conference were held to increase mutual understanding and to explain the accreditation process. After signing the contract in November 2021, HEEACT held three SAR workshops, as promised, from December 2021 to February 2022.

The Study Program submitted its SAR, together with supporting documentation, for review in July 2022. Due to the COVID-19 pandemic, an on-site visit was no longer possible for the Review Panel to conduct. With the consensus of Polines, the site visit was conducted via a virtual platform (Cisco Webex) on October 17 and 21, 2022 (see Appendix 2 for a detailed schedule).

During the virtual site visit, a total of 27 internal and external stakeholders were interviewed, including one Program Head, five FMs, six students, five alumni, six staff members, and four employers (representatives from the industry). During a few interview sessions, two translators (approved by HEEACT beforehand) were allowed to join to facilitate the process.

The Review Panel presented a verbal summary to the Program Head as well as FMs in the Study Program at the end of the virtual site visit. The draft Review Report was completed one month after the virtual site visit and was sent to the Study Program for factual checking before submission to HEEACT's Accreditation Recognition Committee.

Review against HEEACT Standards

Standard I: Program Development, Governance, and Self-Improvement

1-1 Mission, vision, educational goals, and development plans

[AFFIRMATIONS]

1. The Study Program's aligned vision with Polines fosters well-rounded students' technical and behavioral professional development. The foundational spirit of continuous improvement is embedded in programmatic design (i.e., curriculum, job profiles, and lecture materials). Furthermore, mandatory onboarding/student orientation activities for freshmen exemplify the basis of continuous improvement by establishing standard expectations.

[RECOMMENDATIONS]

1. <u>Character/Leadership Building:</u> It is recommended to enhance behavioral/leadership professional development by expanding beyond the freshman year. The Review Panel recommends ongoing leadership and development programs until students complete their studies. The freshman-year mandatory student orientation serves as an initiation process for new students. However, leadership development is a fluid and ever-growing concept that needs to be fostered overtime and strategically catered at different phases in students' academic development. The focused areas include but not limited to résumé building, interview preparation, presentation preparation, project management, and team management.

2. <u>Measurement of Student Quality:</u> While the descriptive criteria for measurement of student quality has been shared in the SAR and interview sessions, the measurement requires quantitative specificity to monitor trends overtime. The quantitative specificity can be determined by a weighted method: assign priority (level of importance) for the outlined criteria (interaction in class, discussion assignment, GPA, and thesis/finals). In the spirit of transparency, the Study Program can create ideal/outstanding attributes for criteria such as interaction in class and thesis/finals.

1-2 Curriculum planning and implementation

[AFFIRMATIONS]

1. The Study Program's foundational forethought and proactive engagement with the industry is one of the key factors for long-term success. Outlining industry job profiles with core competencies initiates career planning for prospective and current students. Implementation of stakeholder satisfaction survey provides a foundational rigor to ensure the Study Program's programmatic relevance in the application of accounting teaching to address real-world problems and monitor industry priorities.

[RECOMMENDATIONS]

1. It is recommended to establish rigor and strengthen departmental foundational designs with industry relevance and engagement. While the framework has been outlined, the details to ensure integrity and quantifiable performance can be further solidified:

   (1) Stakeholder Feedback and Engagement:

   - Feedback: Stakeholder satisfaction is foundational to ensure that the Study Program designs its curriculum to meet industry needs. It is also critical to implement bi-directional evaluation by allowing students to assess their internship experience (including their experience with the employer(s)).
   - Engagement: While the clarification regarding one of the provided stakeholder satisfaction surveys is appreciated and the response was appropriate, the Study Program is highly encouraged to establish escalation protocol for employers who are not aligned with the Study Program's vision, missions, and strategic priorities. The Review Panel recommends that the Study Program outline criteria for ideal employers and desired internship experience for students, which thus providing an opportunity to oversee and manage quality internship experience. The Study Program's leadership should engage with sub-par employers to uphold organizational brand and to ensure equitable and favorable affiliation. Ultimately, sub-par employers who do not meet the expectations need to be black listed to protect the integrity of the Study Program.

   (2) Recent Graduate Assessment: The Study Program is encouraged to expand assessment criteria on recent graduates beyond outcome criteria, such as timing for employment. Quality metrics (factors), such as recent graduates' strengths and opportunities (weaknesses) in the technical and leadership (soft skills) realm should be monitored and evaluated with trended data. Lessons learned from the data can be incorporated in the Study Program's strategic prioritization, programmatic design, curriculum development, and lecture materials design.

   (3) Database Programming Selection: While the Review Panel acknowledges and appreciates the selection of Visual Basics to meet Indonesian, there is a demand to proactively equip students with other database programming options to meet international standards; otherwise, the Study Program's vision to compete in global business is misaligned. While the Study Program does provide additional database programming lessons in the seventh semester, the Review Panel recommends reconsideration for early engagement for students to become familiar with national and international database programming standards.

1-3 Operations and administration support

1. There is a table of organization that creates framework to establish basis of accountability in the department. The emphasis on the level of collaboration and coordination between the Program Head and Quality Control Group highlights and enables objective assessment on programmatic strengths and opportunities (weaknesses). There appears to be an effort to establish balance between centralized oversight while enabling agility by specialty for diverse programmatic features with the other five study programs.

1. While the framework for accountability has been established in the Study Program, programmatic details should be clearly defined with supporting evidence on implementation outcomes.

   (1) Program Infrastructure and Programmatic Development: In order to fulfill its mission to prepare students for the industry, the Study Program will need to further invest and design in career services that incorporates accounting-specific nuance, including but not limited to, résumé building workshops, interview preparation, and industry relationship establishment for recruitment opportunities. While alumni network and relationships are important, there is also focused need to establish rigorous and robust internship programs with industry-based entities.

   (2) Resource Accessibility: The Study Program provided a high-level overview on the management of resources, including the use of laboratory facilities; however, there are limited details on the mechanics of ensuring equitable resource availability to empower efficient student learning. Ideally, software required for class should be readily accessible to students, whether the students are on campus or learning remotely.

1-4 Self-assessment and continual improvement

1. The Study Program has established a robust mechanism to create networking opportunities and incorporate 360 feedback from internal and external stakeholders. The use of Plan-Do-Check-Act (PDCA) for continuous improvement is foundational to the growth of the Study Program and reflects leadership's commitment to evolve based on industry and student needs.

[RECOMMENDATIONS]

1. The Review Panel recognizes the Study Program's proactive initiative to apply for public grants and acknowledges limitations of institution needs; however, it should consider how to proactively engage with Polines to advocate for programmatic needs with other comprehensive process improvement tools. PDCAs are generally appropriate for simple problem-solving, but cannot adequately address complex issues. Formal business plans with clearly defined problem statements, quantification of issues (with trended data), and return on investment are required to facilitate capital investment requests; such pathway will require the Study Program to explore other process improvement tools.

Standard II: Faculty and Teaching

2-1 Faculty composition and its relation with the program's educational goals, curriculum, and students' learning needs

[AFFIRMATIONS]

1. The Study Program has established and adhered to appropriate regulations for faculty appointment and continuous appointment, including both full-time and part-time FMs. The overall retention of FM has remained steady over the recent three years, as demonstrated by low turnover rate. Teaching workload is reasonable for all FMs in the Study Program.

[RECOMMENDATIONS]

1. FM Vacancy: The recent vacancy was created from the death of a FM. The Study Program needs to fill FM vacancy at its early convenience to fulfill the programmatic requirements.

2. FM Development:

    (1) Doctorates: The proportion of full-time FMs with doctoral degrees remains below 50%. The Study Program needs to continuously encourage its FMs without doctoral degrees to pursue their doctorates.

    (2) Professorship: While 13 FMs are associate professors, there is no professor in the Study Program. The Study Program should encourage associate professors to more actively pursue the professor level by providing and holding more research activities.

2-2 Capacity building and related support systems for faculty members

[AFFIRMATIONS]

1. In collaboration with Polines, the Study Program established professional development opportunities to empower appropriate curriculum development and teaching staties to accomplish course objectives and to ensure the quality of learning. The support is further complimented by the Study Program's continual support and allocation of resources from needs identified from the Study Program's self-assessment and information collected from interview feedback.

[RECOMMENDATIONS]
1. Incorporate Alumni and Industry Feedback: The Study Program needs to more effectively embed alumni and employers' feedback and recommendations in its self-assessment reports to enhance the capacity of FMs. During the interview, one of the employers identified students' confidence and communication skills as key opportunities for student development. FMs should address the opportunities in teaching strategies and course design.

2. Research Capacity: Since research is one of its goals, the Study Program needs to enhance the research capacity of FMs and assists them for promotion to the professor level.

2-3 Academic career development and related support systems for faculty members

[AFFIRMATIONS]
1. The Study Program has targeted regulations and policies to support FMs in research development and related academic performance; such regulations and policies are in compliance with the Decree of Minister of Research, Technology, and Higher Education No. 164/M/KPT/2019. In addition, the Study Program monitors and maintains programmatic quality by assessing and by revising standards for rank promotion every five years.

[RECOMMENDATIONS]
1. The Study Program is further encouraged to develop targeted regulations and policies to support FMs' provision of professional services, including but not limited to, consultancy, journal editors, and journal reviewers.

    (1) Industry/Practical Realm: From an industry application perspective, the Study Program should incentivize FMs to engage in industry-academia collaborations. Such collaboration not only enhances FMs' exposure to current business fairs, but also builds the Study Program's brand/reputation in the market. In addition, industry-academia collaborations will diversify internship opportunities for active students.

    (2) Academic Realm: From an academic perspective, the Study Program needs to encourage FMs to actively engage in national and international research conferences, as well as to serve as editors or reviewers for professional journals.

2-4 Teaching, academic, and professional performance

[AFFIRMATIONS]
1. Program Oversight: The Study Program is designated to ensure that FMs' academic and professional performance complies with its educational goals and quality assurance standards, thorough review of lecture schedules, learning materials, learning schedules, and evaluations for each semester.

2. Regulatory Compliance:

    (1) The Decree of Minister of Research, Technology, and Higher Education No. 20/2017: the Study Program ensures that its FMs' performance fulfill academic and professional standards; associate professors in the Study Program are required to publish at least once every three years.

    (2) The Decree of the Directorate General of Higher Education No.48/DK/Kep/1093: the Study Program ensures that its FMs participate in responsibilities that are equivalent to 12-unit credit per semester; eligible responsibilities include lecturing, research, community service, and additional duties.

[RECOMMENDATIONS]

1. While Polines provides research grants for FMs and peer-review publications, the Study Program is suggested to provide more opportunities to proactively engage and facilitate its FMs to participate in research and industry-academia collaborations, so as to establish reputation as well as diversify student practicum and employment opportunities.

Standard III: Students and Learning

3-1 Management of student enrollment and retention

[AFFIRMATIONS]

1. The Study Program has established appropriate plans for student recruitment, as well as management systems to monitor students' learning and to provide necessary supporting services, including formal orientation programs for new students and counseling. Demonstrated success includes stable enrollment rates and retention rates (99%) over the recent three academic years.

[RECOMMENDATIONS]

1. There is a misalignment between the Study Program's position and students' perception of the Study Program. The Review Panel recommends marketing campaigns to highlight and to promote the unique aspects of the Study Program to prospective and current students.

3-2 Course-related learning and support systems

[AFFIRMATIONS]

1. The Study Program has a comprehensive plan that integrates information systems to monitor and support student development, including:

    (1) Ancillary/extracurricular learning support to students through the appointment of academic advisors;

    (2) Inviting industry partners to deliver guest lectures; and

    (3) Mandatory internship experience.

[RECOMMENDATIONS]

1. The Study Program is encouraged to enhance accessibility and relevance of the Study Program's information systems for student development and to maintain industry best practices by:

    (1) Providing remote access to program-relevant software (e.g., programming platform) and other IT resources to students; and

    (2) Conducting routine reviews of IT-related subjects in the Study Program to ensure that its curriculum is up-to-date.

3-3 Other forms of learning and support systems

[AFFIRMATIONS]

1. The Study Program offers support systems that fosters productive learning environments and financial support as demonstrated by:

    (1) On-campus library management by Polines;

    (2) Counseling services through qualified counselling advisors; and

    (3) Scholarship funds to support students with financial difficulties.

[RECOMMENDATIONS]

1. The Study Program is recommended to enhance student learning and support services by:

    (1) Advocacy and Outreach: The Study Program should proactively engage library unit and counseling advisors to be aligned with its objectives and strategic priorities. This will enable support services to provide program-specific support to the students.

    (2) Industry Engagement: The Study Program should have regular communication and engagement with industry partners and external stakeholders to incorporate evolving industry trends and demands. This will equip students to be prepared for accounting professions.

3-4 Student/graduate learning outcomes and feedback system

[AFFIRMATIONS]

1. The Study Program established mechanisms to capture and monitor feedback, including routine survey/data collection on learning outcomes, and quality assurance mechanisms to ensure that student learning outcomes for the Study Program are met. Student satisfaction levels for the Study Program is on par with other programs in the Department of Accounting.

[RECOMMENDATIONS]

1. The Review Panel recommends that the Study Program conduct analysis to monitor overall programmatic performance and maintain alumni relations by:

    (1) Leveraging Data-Driven Assessment and Decision Making: The Study Program should conduct comparative analysis of academic progress and performance for students admitted through different pathways.

    (2) Enhancing communication with the alumni network: The Study Program is encouraged to have regular outreach and hold networking events.

Conclusion

Based on the above affirmations, commendations and recommendations, the Review Panel hopes that this accreditation process can point out what the Study Program is doing well, as well as what it can improve. The Review Panel collectively believes that the Computerized Accounting Study Program at Politeknik Negeri Semarang meets HEEACT standards and indicators, and recommends that the Study Program be accredited by HEEACT with a validation period of 6 years.

APPENDIX 1: HEEACT Review Panel

Reviewer	Affiliation	Title	Responsible for
Prof. Chia-Ying Ma (Panel Chair)	Department of Accounting, Soochow University, Taiwan	Professor	Standard 1
Prof. Hsuan-Chu Lin	Department of Accountancy and Graduate Institute of Finance, National Cheng Kung University, Taiwan	Professor	Standard 2
Sui Cheung Tse (Michael S. C. Tse)	Ozford Institute of Higher Education, Australia	Academic Dean	Standard 3

APPENDIX 2: On-site Visit Schedule

DAY 1

Date: October 17, 2022

TWN	AUS	IDN	Agenda
09:00-09:20	12:00-12:20	08:00-08:20	Preparatory meeting
09:20-09:30	12:20-12:30	08:20-08:30	Equipment checking
09:30-10:00	12:30-13:00	08:30-09:00	Opening and the applicant's presentation
10:00-10:20	13:00-13:20	09:00-09:20	Facility Tour
10:20-10:30	13:20-13:30	09:20-09:30	Short Break
10:30-11:10	13:30-14:10	09:30-10:10	Interview with the Program Head
11:10-11:15	14:10-14:15	10:10-10:15	Equipment checking
11:15-12:00	14:15-15:00	10:15-11:00	Group interviews with faculty members
12:00-13:15	15:00-16:15	11:00-12:15	Lunch Break
13:15-13:30	16:15-16:30	12:15-12:30	Preparatory meeting
13:30-13:35	16:30-16:35	12:30-12:35	Equipment checking
13:35-14:20	16:35-17:20	12:35-13:20	Group interview with students
14:20-14:25	17:20-17:25	13:20-13:25	Equipment checking
14:25-15:10	17:25-18:10	13:25-14:10	Group interview with alumni
15:10-15:20	18:10-18:20	14:10-14:20	Short Break
15:20-15:50	18:20-18:50	14:20-15:00	Review Panel discussion

DAY 2

Date: October 21, 2022

TWN	AUS	IDN	Agenda
08:30-08:45	11:30-11:45	07:30-07:45	Preparatory meeting
08:45-08:50	11:45-11:50	07:45-07:50	Equipment checking
08:50-09:35	11:50-12:35	07:50-08:35	Group interview with staff
09:35-09:40	12:35-12:40	08:35-08:40	Equipment checking
09:40-10:25	12:40-13:25	08:40-09:25	Group interview with employers (representatives from the industry)
10:25-10:35	13:25-13:35	09:25-09:35	Short Break
10:35-11:15	13:35-14:15	09:35-10:15	1. Review Panel discussion 2. Finish the indicator checklist
11:15-11:20	14:15-15:20	10:15-10:20	Equipment checking
11:20-11:40	15:20-15:40	10:20-10:40	Exit meeting with the program
11:40-	15:40	10:40-	Review Panel exit meeting (if necessary)

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