

## CHAPTER IV

### FINDINGS AND DISCUSSION

#### 4.1 Introduction

This chapter research shows the findings and the discussions of the research questions in this thesis, which, consisted of three research questions. *Research question 1: How does the education performance of Accounting Department International Program Faculty of Economics Universitas Islam Indonesia perform according to balanced scorecard?* This research question was answered by executing the balanced scorecard in measuring the education performance of accounting department international program FE UII which was include strategy map. *Research question 2: Does the education performance of Accounting Department International Program Faculty of Economics Universitas Islam Indonesia achieve its quality goals?* This research question was answered by doing investigation whether the education performance of Accounting Department International Program Faculty of Economics Universitas Islam Indonesia achieved its quality goals. *Research question 3: Does the education performance of Accounting Department International Program Faculty of Economics Universitas Islam Indonesia satisfy all of the stakeholders?* This research question was answered by investigating whether the education performance of Accounting Department International Program Faculty of Economics Universitas Islam Indonesia satisfied their stakeholder.

In data collection, the respondents involved in this research consisted of students of Accounting Department of IP FE UII batch 2014 until 2017, with the

minimum number of 3 respondents for each class. For this reason, the respondents involved in this research marked with the respondent A, B, and C codes for each class. The following table is the demographic characteristic involved:

Table 4.3 Demographic Characteristic and Interview Respondent (Students)

<b>1. Gender</b>	<b>Number of Students</b>	
Male	6	
Female	6	
<b>Total</b>	<b>12</b>	
<b>2. Targeted Field</b>		<b>Interview Respondent Code</b>
2014	3	A14, B14, C14
2015	3	A15, B15, C15
2016	3	A16, B16, C16
2017	3	A17, B17, C17
<b>Total</b>	<b>12</b>	

Table 4.4 Interview Respondent (Management)

<b>Targeted Field</b>	<b>Number of Respondent</b>	<b>Interview Respondent Code</b>
Management of IP FE	1	Management of IP FE
<b>Total</b>	<b>1</b>	

#### **4.2 How does the education performance of Accounting Department International Program Faculty of Economics Universitas Islam Indonesia perform according to balanced scorecard?**

By the year of 2019, there were five batches of students who were still enrolling in Accounting Department of IP FE UII. Those four batches were batches of 2014, 2015, 2016 2017, and 2018. However, for batches 2016 and

above (2017 and 2018) the amount of tuition fee that must be paid by the students increased twice before, compared to the tuition fee for students of 2014 and 2015 batches. The students that were involved in the interview were students from 2014 – 2017 batches. Those were the students who paid two different amount of tuition fees while studying in Accounting Department of IP FE UII. In this research, judgment sampling was used for selecting the students of Accounting Department of IP FE UII, and there were 13 data were obtained in this research, which consisted of four different batches.

The measurement of four dimension of BSC were conducted in the form of interview with the students of Accounting Department of IP FE UII, with 3 students of 2014, 4 students of 2015, 3 students of 2016, and 3 students of 2017. The four dimension and the targets of BSC that were used in this research are shown below:

Table 4.5 Target and Measure of BSC of Accounting Department of IP FE UII

<b>TARGETS</b> (Özpeynirci, et. al., 2015)	<b>MEASURES</b>
<b>Financial Dimension</b>	
Tuition fee	<i>Catur Dharma</i> , tuition fee (annually or semester)
Administrator	Responsibilities field, course, comparison of student loads, Education level, Comparison of Performance / Fee, Administrator
Scholarships and Support	Research scholars, congressional support, student scholarships
<b>Customer Dimension</b>	
Specialization	Student surveys after accounting courses during undergraduate education
Student Satisfaction	
Qualified Education	
Competitiveness	Success in the national exams levels (ACCA, ERP certification or CPA), Number of job placement after graduate
Prestigious Job Placement	Number of job placement in upper echelons of public or private institutions, Student surveys
<b>Internal Processes Dimension</b>	

Academic Number and Title	Number of accounting academician, Total Students / Total academics
Course Hours	Number of compulsory and optional accounting courses, Total credit rate
Course Content and Course Materials	Lecture evaluation form and student surveys
Physical Facilities	Number of physical facilities like classroom etc. used in accounting courses,
Innovative Training Concept	Student surveys
Theoretical / Practical Balance	Education-training plan
<b>Learning and Growth Dimension</b>	
Career Guidance	Student surveys
Conferences and Meetings	Number of conferences and meetings regarding the field of accounting
Sense of Social Responsibility	Student surveys
Personal Capabilities	

#### 4.2.1 Financial Dimension

The financial dimension in this research, emphasized all financial matters that must be paid by students to the university as an obligation. While studying in Accounting Department of IP FE UII, students were obligated to pay *Catur Dharma*, tuition fee, and several additional fees. These payments were required to be paid by students' as they agree to enrol in Accounting Department of IP FE UII. According to '*buku penerimaan mahasiswa baru*' the following were the details of payment that must be paid by Accounting Department of IP FE UII students for batches 2014, 2015, 2016, and 2017:

Table 4.6 The detail of Payment for Accounting Department of IP FE UII Batch 2014 & 2015

		1st Year	2nd Year	3rd Year	4th Year	Total
1.	Tuition fee paid annually					
	- Fixed tuition fee	4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
	- Variable tuition fee	5,400,000	5,400,000	5,400,000	2,160,000	18,360,000
2.	Development fee	6,255,000			0	6,255,000
3.	Information system fee	1,138,000	1,138,000	1,138,000	0	3,414,000
4.	Laboratory fee	1,250,000	1,250,000	1,250,000	0	3,750,000
5.	Students fee	78,000	78,000	78,000	42,000	276,000
6.	Insurance	12,000	12,000	12,000	12,000	48,000
7.	Additional tuition fee	8,000,000	8,000,000	8,000,000	4,000,000	28,000,000
8.	Community service,	0	0	0	*	*

	thesis, and thesis exam					
	<b>Total Tuition Fee</b>	<b>26,133,000</b>	<b>19,878,000</b>	<b>19,878,000</b>	<b>10,214,000</b>	<b>76,103,000</b>

Table 4.7 The detail of Payment for Accounting Department of IP FE UII Batch 2016

		1st Year	2nd Year	3rd Year	4th Year	Total
1.	Tuition fee paid annually					
	- Fixed tuition fee	4,500,000	4,500,000	4,500,000	2,250,000	15,750,000
	- Variable tuition fee	6,000,000	6,000,000	6,000,000	2,400,000	20,400,000
2.	Development fee	6,650,000	0	0	0	6,650,000
3.	Information system fee	1,200,000	1,200,000	1,200,000	0	3,600,000
4.	Laboratory fee	1,250,000	1,250,000	1,250,000	0	3,750,000
5.	Students fee	85,000	85,000	85,000	45,000	300,000
6.	Insurance	30,000	30,000	30,000	30,000	120,000
7.	Additional tuition fee	16,000,000	16,000,000	16,000,000	8,000,000	56,000,000
8.	Community service, thesis, and thesis exam	0	0	0	*	*
	<b>Total Tuition Fee</b>	<b>35,715,000</b>	<b>29,065,000</b>	<b>29,065,000</b>	<b>12,7235,000</b>	<b>106,570,000</b>

*Table 4Error! Use the Home tab to apply 0 to the text that you want to appear here.8*  
The detail of Payment for Accounting Department of IP FE UII Batch 2017

		1st Year	2nd Year	3rd Year	4th Year	Total
1.	Tuition fee paid annually					
	- Fixed tuition fee	5,000,000	5,000,000	5,000,000	2,500,000	17,500,000
	- Variable tuition fee	6,600,000	6,600,000	6,600,000	3,300,000	23,100,000
2.	Development fee	8,686,500	0	0	0	8,686,500
3.	Information system fee	1,500,000	1,500,000	1,500,000	0	4,500,000
4.	Laboratory fee	1,400,000	1,400,000	1,400,000	0	4,200,000
5.	Students fee	93,500	93,500	93,500	50,000	330,500
6.	Insurance	30,000	30,000	30,000	30,000	120,000
7.	Additional tuition fee	16,000,000	16,000,000	16,000,000	8,000,000	56,000,000
8.	Community service, thesis, and thesis exam	0	0	0	*	*
	<b>Total Tuition Fee</b>	<b>39,310,000</b>	<b>30,623,500</b>	<b>30,623,500</b>	<b>13,880,000</b>	<b>114,437,000</b>

#### 1. Regular Tuition Fee

Tuition fee was the fee charged to all students who was enrolled IP FE UII and it was due in every semester, and paid in two installments. The tuition fee consisted of several component, those are:

- a. fixed tuition fee is the fixed amount that must be paid by students, and it is paid in the first installment of every semester. The amount of fixed tuition fee is Rp 2,000,000.
- b. variable tuition fee is the amount that must be paid due to the number of credits taken in every semester.
- c. International Program (additional) tuition fee, was the additional tuition fee paid by the Accounting Department of IP FE UII. The amount of tuition fee were different for every batches. Students of year 2014 and 2015 were required to pay International Program tuition fee for Rp 8,000,000 annually, which then it was imposed to every semester for Rp 4,000,000. Meanwhile, by the year of 2016, the tuition fee has increased to Rp 16,000,000 annually, and imposed in every semester for Rp 8,000,000.
- d. laboratory fee,
- e. information system fee,
- f. students fee.

From the details explanation of the tuition fee, it can be inferred that, the total amount of tuition fee in Accounting Department of IP FE UII increased twice from 2015 to 2016 and the following years. It was supported by the data from the management of Accounting Department of IP FE UII that the amount of additional International Program tuition fee for interviewee of A14, B14, C14, A15, B15 and C15 was Rp 8,000,000 per year. Meanwhile, the amount of International Program tuition fee for

interviewee A16, B16, C16, A17, B17 and C17 was Rp 16,000,000 per year.

In obtaining the data during the interview, students classified the nominal of tuition fees into three categories. Those are expensive, affordable and cheap. Interviewee A14, C14, C15 agreed that the tuition fee paid in Accounting Department of IP FE UII can be categorized as cheap and the amount of the tuition fees for them are Rp 8,000,000 per year. It can be said so because interviewee A14, C14 and C15 compared the amount of tuition fee in Accounting Department of IP FE UII to other universities which provided international program. The amount of tuition fee in Accounting Department of IP FE UII is lower than other universities. Whereas according to interviewees B15, A16, C16, the amount of tuition fees paid in Accounting Department of IP FE UII was affordable. This was because the nominal paid in Accounting Department of IP FE UII was much different from other universities which provides international program. However, interviewee C14, B15, A16, and C16 felt that the facilities and programs held for students' Accounting Department of IP UII FE is not different from the regular program, and there were no significant differences other than the use of English language as the language of instruction. They felt unsatisfied and disappointed by paying a higher amount of tuition fees compared to regular program. Interviewee B15 explained,

“the tuition fee in Accounting Department of IP FE UII is considered as affordable rather than expensive. But, unfortunately, the study program did not provide or offer any international events

or activities for students. That is why I felt unsatisfied and loss, because the international program tuition fee was more expensive compared to regular program and for the students' development and education itself in the regular program is more beneficial".

In contrast, interviewee B16, A17, B17, and C17 categorized the tuition fee of Accounting Department of IP FE UII as expensive. But it was what comparable with the facilities they received from Accounting Department of IP FE UII, and there was also additional ACCA program and examination which was already included in the curriculum.

## 2. *Catur Dharma*

*Catur Dharma* is an obligatory donation for Universitas Islam Indonesia (UII) that are incurred to all students who are enrolled in UII. The *Catur Dharma* fee is paid within one year in four instalments. The nominal of *catur dharma* is divided into six categories, which were different for every faculty and majors. Every individual (students) must pay the *catur dharma* based on their categorized classification. The following are the amount of *catur dharma* and its category 2019 students:



Figure 4.3 Rank and Nominal of Catur Dharma for 2019 Students

**PERKIRAAN BIAYA STUDI PROGRAM SARJANA (S1) DAN DIPLOMA (D3)**

NO	FAKULTAS	PROGRAM STUDI	DANA CATUR DARMA - DIBAYAR HANYA PADA TAHUN I					
			KELOMPOK PERINGKAT					
			1	2	3	4	5	6
a	b	c	d	e	f	g	h	i
1	FE	S1 Manajemen	0	16.000.000	18.000.000	21.000.000	23.000.000	25.000.000
		S1 Akuntansi	0	15.000.000	18.000.000	21.000.000	23.000.000	25.000.000
		S1 Ekonomi Pembangunan	0	10.000.000	12.500.000	14.000.000	15.500.000	17.000.000
		S1 Manajemen (IP)	0	16.000.000	18.000.000	21.000.000	23.000.000	25.000.000
		S1 Akuntansi (IP)	0	15.000.000	18.000.000	21.000.000	23.000.000	25.000.000
		S1 Ekonomi Pembangunan (IP)	0	10.000.000	12.500.000	14.000.000	15.500.000	17.000.000
		D3 Akuntansi	0	7.000.000	7.500.000	8.000.000	8.500.000	9.000.000
		D3 Keuangan & Perbankan	0	7.000.000	7.500.000	8.000.000	8.500.000	9.000.000
		D3 Manajemen Perusahaan	0	7.000.000	7.500.000	8.000.000	8.500.000	9.000.000

(Source: IP Student's Guide Book 2017)

From the data collection, students of Accounting Department of IP FE UII were aware of their obligations to pay the *catur dharma*. According to the interviewee A14 statement, the interviewee saw that private university (UII) was part of business sectors where there were consumer and producer relationship. Both producer and consumer had their own rights and obligations. UII as the producer of educational service and students as consumers who should understand their rights and obligations when they registered at UII. The *catur dharma* is a producer rights that must be paid by students as consumers. Beside that as a producer, UII had the rights to process the *catur dharma* funds they receive.

By paying the *catur dharma*, some students could get the benefit from paying the *catur dharma*. Interviewee C14, B15, A16, B17, and C17 stated that the payment of the *catur dharma* was important and gave so many benefits. Furthermore, interviewee C14, B15, B16, C16, A17 believe that the *catur dharma* fund was used for the development of the

UII itself, such as buildings and all facilities that were provided for students. As stated by interviewee B16,

yes I do aware that I must pay *catur dharma* when I enrolled to this university. The *catur dharma* funds is used to pay the facilities that we can have in UII, those are the buildings, the unlimited internet connection in campus area, and google facilities that are provided for UII students. those facilities what students' can get in UII, may not be provided by other universities.

Meanwhile interviewee A16 explained that,

I do not feel any disadvantageous by paying the *catur dharma*, whereas in some universities required to pay *tridharma*. The *catur dharma* paid in UII is focusing on increasing the value of Islamic students, and yes I do feel the beneficial.

From the explanation of interviewee A16, it can be inferred that students understood the use of the *catur dharma* fund was for students' Islamic development which was provided through the students' Islamic programs and facilities. However, interviewee B14, A15, C15, A17, B17 felt that there were neither benefits nor losses due to the payment of *catur dharma* by students. As it argued by interviewee B14,

for the payment of the *catur dharma* itself, to be honest, I did not understand the essential function of the *catur dharma* payment, but I still pay it since I realize it was obligatory.

Unfortunately, from the interviews several interviewees felt disappointed since they pay big amount of the *catur dharma* but there was no improvement in facilities as well as the building that they used, and some of them also wanted to know in detail the purpose of the

transparency of the *catur dharma* allocation. It can be inferred from the statement of interviewee C15 said that,

the nominal of the *catur dharma* that I must paid to UII is very expensive. I did not know what does the *catur dharma* fuds is allocated to, but maybe it is for buildings. And if it is so, I feel disappointed since I do not see any different in FE buildings.

Based on what was felt, interviewee C15 suggested,

the payment of *catur dharma* may be more beneficial if the university provide allocation details of *catur dharma*, and UII also should give transparency to students. thus, students will be happy and get the benefits.

### 3. Administration Fee

Administrative fee is additional fees that was incurred to Accounting Department of IP FE UII students' for certain administrative matters. This administration fee was charged to students during their study period which did not include in the details of tuition fees and the *catur dharma*. Not all students were exposed to administrative fees. Unfortunately, not a few students still have to spend more expense on administrative fee in Accounting Department of IP FE UII. Based on previous researcher, there were several administrative fees that were imposed to students, namely, field work fees, thesis fees, thesis and comprehensive theory based exams fees, and graduation fees (Syafudin, 2018). Sadly, it is not only additional administrative fees, but there were also another additional fees imposed on students for certain courses, namely ERP. Based on the data obtained, almost all interview respondents are aware of the additional administrative fees and additional fees of courses. Interviewees A14, B14, A15, B15, C15, B16, C16, C17 and C17, stated that they had been charged for

administrative fees, for transcripts or re-print the lost exam cards and it was also true that they paid additional fees for ERP courses. The nominal that they paid were relatively expensive, for the administrative matters it cost approximately Rp 100,000 and Rp 300,000 for additional fee of ERP course. However, 9 interviewees agreed that this was very deficiency for students, where Accounting Department of IP FE UII students were required to pay a higher and more expensive tuition fee and the *catur dhrama*, but they were still incurred to pay for administration. As it explained by interviewee A15,

The *catur dharma* fee and the tuition fee should have include the administration matters fee, and it is such a disappointment that students are required to pay additional administration fees.

Meanwhile, interviewee A14 and A17 saw this condition from a business perspective, even though they feel disappointment by the Accounting Department of IP FE UII. They could understand that this was one of the ways for private universities to earn income. Interviewee A17 mentioned

at first, I was very confused when the department asked me to pay, but then I made an assumption that maybe this is how the Accounting Department of IP FE UII can earn income.

Unlike interviewee A14 and A17, interviewee C14 and A16 argued that they were never been imposed to any administrative fees. Thus, even they were charged to some additional fee they believe it as natural things, they did not feel burdened, and they also believed that those amount that they paid brought more benefit rather than the disadvantage.

#### 4. Scholarship and Financial Support

In terms of support from the Accounting Department of IP FE UII, the management provided scholarship as well as financial support for the students. The scholarship was usually given to students who have excellent GPA or excellent achievement in academic. Meanwhile, the financial support was given to students who propose certain events or extra-curricular activities whether academically or non-academically. In addition, from paying numerous amount of tuition fee, students of Accounting Department of IP FE UII may receive several financial support as reciprocal for students who are willing to join academic or non-academic activities internationally.

From the interviews, it can be obtained, that many of the students were aware of the opportunities to get scholarship or financial support from Accounting Department of IP FE UII. Unfortunately, the students did not use the scholarship or financial support maximally. Interviewee B14, C16, B17 and C17 claimed that they did not know about this opportunities and it is because the management of Accounting Department of IP FE UII did not give any information about this opportunities. Interviewee B17 explained,

I do not know about the scholarship facilities, and there are no information about this. But lately, the department of Accounting, just told the students about the students' mobility funds that they can have. And those students' mobility funds allow us to gain international experience.

Interviewee C17 also argued,

As far as I know, there is no scholarship, because in my experience that a friend of mine got excellent GPA, but there are no reward given from the Accounting Department of IP FE UII.

Meanwhile, six interviewee claimed that they were aware of these opportunities but they did not propose any events, as it explained by interviewee C14,

I did not received any scholarship, it is because I did not registered for any of it. This facilities is very beneficial for the students, but to get this opportunities, there are also several scarification that the students need to do, and it is also a very tight competition among others.

From all the interview respondents, there were only four of them which had used this financial facilities that were provided by Accounting Department of IP FE UII, those were interviewee A14, A15, B15, and C15. The amount that they got are satisfying, but the Accounting Department of IP FE UII only cover partially.

In this targets it can also be known, that, the students of batch 2016 and 2017 had the facilities of students' mobility funds. Every students of Accounting Department of IP FE UII from batch 2016, 2017 and the following years, had a personal budget allocation for any international activities of Rp 10,000,000. However, this facilities was not provided for the students of batch 2014, 2015, and before. From the explanation before, it can be drawn a conclusion that, for students of Accounting Department of IP FE UII batch 2016 and 2017 which paid higher amount of tuition fee from the previous batches, they had different facilities and privilege from the Accounting Department of IP FE UII.

#### 4.2.2 Customer Dimension

In this customer dimension, it focused on the targeted students of Accounting Department of IP FE UII , and the accounting education that were provided by the program. This dimension emphasize several prosed target measures, and it was compared with four different batches in Accounting Department of IP FE UII which then will be analysed to evaluate the current situation. the comparation among batches was pointed out since the recent students of Accounting Department of IP FE UII (batch 2016 and 2017) paid twice the amount of tuition fee compared to the former students (batch 2014 and 2015). Thus, from situation, the facilities as well as the quality of accounting education that were provided by Accounting Department of IP FE UII should have increased. The target that were proposed in customer perspective are, the qualified education, the availability of specialization course which allow students to specialized in sub-fields of accounting, students' satisfaction, a competitive advantage that students can have, and placed students in the prestigious professions (Özpeynirci et al., 2015).

##### 1. Specialization

In Accounting Department of IP FE UII , there were several types of courses, one of it is the elective courses. According to the study path that already existed, the elective courses can be taken by students in the fourth semester, and mostly those were the derivative courses that could be taken after students fulfil the prerequisites. Interviewees A14, B14, C15, A16, C16, A17 agreed that the existence of elective courses in Accounting

Department of IP FE UII was an advantage for the students. As it stated by interviewee A14,

There are elective courses, and there are many varieties for the subjects. Unfortunately, not all of the elective courses class is open in Accounting of IP UII it is because there are not many students in Accounting IP FE UII. Luckily, the class that were opened for students of batch 2014, is quite worth, it was the favourite subject among others and the lecture was very good, but I am not sure it also happened to other batches.

Interviewee C16 added,

In regular program there are many elective class are opened for the students, but it is different in IP. The students were forced to take only subjects that are offered by the management. And if students would like to propose another classed it will only be allowed upon class agreement, with reason that IP students are less and it is ineffective. I felt disadvantaged by this system.

Besides, there were still many students who were disappointed because Accounting Department of IP FE UII only opened very few classes of elective course, with reason, there were only small number of students in Accounting Department of IP FE UII. Interviewee A16 explained the condition

in the beginning there was no explanation about the elective courses, about what are the choices and what can the students choose, the department only open several classes which students must agree and take. So, the students only took the class because it is obligatory and not based on their passion.

Similar with interviewee A15 which stated,

in Accounting Department of IP FE UII , the choices of elective classes is very limited, while the opened classes may not be students' passion. And since it is supposed to be optional which it has very limited opened classes, students are forced to enrol the opened classes only.



Furthermore, according to students, the ERP-SAP course as a compulsory subject is also a subject considered as specialization. ERP-SAP courses in Accounting Department of IP FE UII was categorized as compulsory course for all student Accounting Department of IP FE UII as well as regular program (non-IP) students, and some interviewees agreed that, the ERP-SAP course could provide excellent benefits to students based on interviewees B14, C14, B15 and B16. Beside that, the ERP-SAP courses and, the ACCA certification that can be pursued by accounting students was also one of the specializations provided by the Accounting Department of FE UII. From the interview that has been conducted, Accounting Department of IP FE UII students experienced two different treatments, where the ACCA certification was an optional and additional classes for students in the batches of 2014, 2015, and 2016. Meanwhile, for the students in batch 2017, several courses had already adopted the ACCA curriculum and students were required to take ACCA certification. Interviewee C14 regreted that the benefits of ACCA certification can only be felt by students who pursue it and tended not to give any benefits for students who did not pursue ACCA certification.

## 2. Students' Satisfaction

Satisfaction is become one of the benchmark in measuring performance. Since, UII is an educational intuitional, the performance were measured by the students. In this target, satisfaction of students who

were considered as customers is used as one of the benchmarks, whether good or bad UII as an educational institution in providing services.

The first measure of students satisfaction is based on the courses and courses hours provided by Accounting Department of IP FE UII. From the survey form, the satisfaction of students can be seen as follow:

**Table 4.2.2.2 1 Courses and Courses Hours**

	Number of Students
Satisfied with the courses and courses hours that are provided	7
Unsatisfied with the courses and courses hours that are provided	5

(Source: students' survey)

According to interviewee A15 and C16, the courses that were provided by Accounting Department of IP FE UII was very satisfying since there are courses that only available in Accounting Department of IP FE UII and not taught in other universities. It was very beneficial for the students, such as Syariah Entrepreneurship course and ERP-SAP course. In contrast, interviewee B16 and A17 stated that the courses that were provided by Accounting Department of IP FE UII was not satisfying since the students cannot choose the subject that they were willing to take in every semester as well as choosing the lecture for certain subject, unlike the regular program (non-IP) students which were able to choose the courses and the lectures for every semester. Most of the interview respondent agreed that the courses hours that were provided by Accounting Department of IP FE UII were satisfying. Yet, interviewee

A17 and B17 argued that the courses hours for the courses with ACCA curriculum needed to be prolonged. Interviewee A17 explained that

The time for courses with ACCA curriculum need to be extended, since the material of the courses is difficult to be understood and it need a very long time to accomplish the exercise questions. And since the time that are available now is very little, the exercises and assignments must be discussed in the following meeting which it is very time consuming.

The second measure of students' satisfaction is based on the elective courses that were offered by Accounting Department of IP FE UII. Elective courses are the courses that can only be taken by students in the fourth semester and above. It was because, elective course was an advanced courses. Students must pass certain courses as requirement in order to enrol the elective courses. According to the management there were several elective courses where students could enrol the class based on the students' interest. These were the list for elective courses that were provided for the students:

*Table 4.9 Elective Courses of Accounting Department IP FE UII*

<b>Elective Courses</b>	<b>cps</b>
Cost Management	3
Corporate Governance	
Strategic Management	
Decision Support System	
Behavioural Accounting	
Capital Theory	
Management Audit	
International Taxation	
Tax Planning	
Social & Environmental Accounting	
<i>ERP Government: E-Planning &amp; Budgeting</i>	
<i>ERP Government: E-Accounting &amp; Reporting</i>	
Business Process Integration - SAP	
Information System	
Public Sector Accounting	
Syariah Audit	

Forensic Audit	
Internal Audit	
Tax Planning	
Sharia Financial Management	
International Tax	
Financial Engineering	
<i>Fiqh Muamalah</i>	

Another survey of students' satisfaction can be obtained that there were students who were already satisfied with the elective courses and some students who still felt unsatisfied:

**Table 4.2.2.2 2 Elective Courses**

	Number of Students
Satisfied with the elective courses that are offered	7
Unsatisfied with the elective courses that are offered	5

Interviewee A14, B14 and C15 agreed that the elective courses that were provided by Accounting Department of IP FE UII were good enough. There were many varieties of courses where students can still choose which class they wish to enrol. Interviewee B14 also added that so far, I did not feel any deficiency in the elective courses, and the lectures in elective courses is understandable.

Unfortunately, the satisfaction of elective courses cannot be felt by the other interview respondent. Interviewee A15, B15, C15, A16, B16, C16, A17 and B17 agreed that the elective course can no longer be called as 'elective courses' since students of Accounting Department of IP FE UII were not able to choose the elective courses as they wish to. Interviewee A15 explained that,

it is more favourable in regular program, since the elective courses class are all opened, and students may enrol the class based on their

passion. But it does not happen in Accounting Department of IP FE UII , the management of Accounting Department of IP FE UII has already opened few classes of elective courses and students are not able to choose the courses.

In addition interviewee C15 also felt it is very dis-beneficial for the students of Accounting Department of IP FE UII

the Accounting Department of IP FE UII students have already more for tuition fee, but in fact we are not able to choose the elective classes since the class is not open for IP students.

The next measure of students satisfaction is based on the facilities that are provided by Accounting Department of IP FE UII. From the survey it can be obtained that:

**Table 4.2.2.2 3 Facilities Provided**

	Number of Students
Satisfied with the facilities that are provided	9
Unsatisfied with the facilities that are provided	3

From the interview that has been conducted, some of Accounting Department of IP FE UII students were satisfied with the facilities that were provided by the management of Accounting Department of IP FE UII, but there were also few students who felt disappointed with the facilities that were provided by Accounting Department of IP FE UII . Interviewee A17, B17 and C17 explained that they often got classroom which is smaller than the usual room, while, there were a many students who enroled the class, got P1/3 room. As it stated by interviewee B17 that,

For the classroom we used, I often felt satisfied, but sometimes the P1/3 room was appointed for lectures in our batch, and it is very not conducive to held lectures there. The P1/3 room should be given to class with less students.

Interviewee A17 and C17 added that the rooms in IP FE building are not satisfying enough, it is because of the chairs and table that should be improved. Since Accounting Department of IP FE UII students have paid more in tuition fees. This statement was clearly argued by interviewee A17,

It is pretty much satisfying if we got P1/6 or P1/7 rooms. But if the lectures conducted in the RB room (IP FE building) is very not satisfying. Accounting International Program students should get the better classrooms since we are incurred more to pay tuition fee.

Interviewee B15 also argued that Accounting Department of IP FE UII students should have different computer lab, and some of the tuition fee should also be allocated to provide students with printer and photocopy service, so that it will make students feel more benefit. Nevertheless, the rest of the interviewee respondent agreed that the facilities provided by Accounting Department of IP FE UII was satisfying. Interviewee A14 compared the facilities that are provided by Accounting Department of IP FE UII and regular program,

if it is compared to regular program, the services by the management for administration matter is more effective and better, for example are the registration for thesis exam, or key – in matters, and others. For the physical facilities is also better, even in some classes there are broken projectors or computer, it can still be understood.

Interviewee B14, A15, C15, A16 and B16 agreed that the facilities provided is very good in providing facilities such as, clean and neat classroom every time students entered the class, classes with internet access and air – conditioner.

The last measures used in this research is the lecturers and staff that were provided by Accounting Department of IP FE UII. In providing the lectures and staff for Accounting Department of IP FE UII, there were different competencies must be achieved by the lectures as well as the staff so that lectures and staff were eligible to teach in Accounting Department of IP FE UII. It is because the Accounting Department of IP FE UII used English Language for daily basis, as well as in giving lecture. Thus, one of the most basic competencies for the lectures and staff was the ability to speak English. Until now, students always measure the competencies of lectures and staff through staffs' and lectures' ability to speak in English. According to the management, the following were the list of lectures and staff that are provided by Accounting Department of IP FE UII :

**Table 4.10 List of Lecturers**

No.	Lectures Name
1	Achmad Dardiri, Prof. Dr., M.Hum.
2	Al Hasin, Drs., MBA.
3	Arief Bahtiar, Drs., MSA., Ak.
4	Arief Rahman, S.E., SIP., M.Com., Ph.D.
5	Ataina Hidayati, Dra., M.Si., Ph.D., Ak.
6	Ayu Chairina Laksmi, S.E., M.App.Com., M.Res., Ak., Ph.D.
7	Budi Tiara Novitasari, S.E., M.Ak.
8	Dekar Urumsah, Drs., S.Si., M.Com.(SI), Ph.D.
9	Fitra Roman Cahaya, S.E., M.Com., Ph.D.
10	Fitra Roman Cahaya, S.E., M.Com., Ph.D.
11	Fitriati Akmila, S.E., M.Com.
12	Hadri Kusuma, Prof. Dr., MBA.
13	Hendi Yogi Prabowo, SE., M.For.Accy., Ph.D.
14	Herlina Rahmawati Dewi, S.E., M.Sc.
15	Ima Dyah Savitri, S.S., M.A.
16	Johan Arifin, S.E., M.Si., Ph.D.
17	Mahmudi, Dr., S.E., M.Si.
18	Maulidyati Aisyah, S.E., M.Com(Adv).
19	Mohammad Bektie Hendrie Anto, S.E., M.Sc.

20	Mohammad Rifai,Drs,M.A.
21	Muqodim,Drs.,M.B.A., Ak.
22	Mustika Noor Mifrahi,,S.E.I., M.E.K.
23	Nurhadi,,S.Ag., M.A.
24	Primanita Setyono,Dra.,MBA., Ak., CA., Cert.SAP.
25	Riefki Fajar Ganda Wiguna,,S.Pd.
26	Rokhedi Priyo Santoso,,S.E., MIDEc.
27	Sahabudin Sidiq,Dr.,S.E., M.A.
28	Sigit Handoyo,,S.E., M.Bus.
29	Sugeng Indardi,Drs.,M.B.A.
30	SUJADI,Drs.,MA.
31	Suwaldiman,,S.E., M.Accy.,Ak.
32	Wirawan Hardinto,,S.E., MBA.
33	Yunan Najamudin,Drs.,M.B.A.
34	Yuni Nustini,Dra.,MAFIS., Ak., CA., Ph.D.
35	Yunice Karina Tumewang,,S.E., M.Sc.

(source: Management of IP FE UII)

In this research, students' satisfaction were measured through the lectures and staff that were employed in Accounting Department of IP FE UII. It was important for students as the stakeholder to be satisfied by the services that were provided by Accounting Department of IP FE UII . From the survey it can be obtained that:

Table 4.2.2.2 4 Lectures and Staff

	Number of Students
Satisfied with the lectures and staff that are provided	10
Unsatisfied with the lectures and staff that are provided	2

From the interview, almost all of the interviewee agreed that the staff provided by Accounting Department of IP FE UII were very good, and the most important thing was, the staff were very helpful to the students. Interviewee C16 compared the staff and their services to regular program, and the staff as well as the services in Accounting Department of IP FE



UII is so much more better and very coordinative. Interviewee A14 believed that the staff that were employed in Accounting Department of IP FE UII had a very good competencies. Conversely, interviewee B15 did not felt the same way. Interviewee B15 argued that

the staff that are provided in Accounting Department of IP FE UII is very unsatisfying, as far as I experienced, they often 'throw responsibilities' to one another.

In addition, interviewee B15 also explained that the staff of Accounting Department of IP FE UII often felt unsure in making decision. Thus, it is suggested that the upper management of Accounting Department of IP FE UII should educate more their staff.

For the lectures, interviewee C14, A15, C15, B16, C16, A17, and B17 felt unsatisfied with the lectures that were provided by Accounting Department of IP FE UII. They argued with the same reasons that, some of the lectures did not deliver the material in class with English language with reasons, lectures are afraid that students may not be understand if lectures are taught in English language. The statement was clearly explained by interviewee C15,

And for the lecturers, I did not felt satisfied. Since I have experienced taught by lecturers who were not competent enough to teach at International Program classes. There are also few lecturers also did not master fluent English which cause students confused and difficult for understanding material.

Interviewee A16 added by complaining,

since the changed of curriculum and the six credits subject must be split into two subject with three credits each, the continuance subject may be taught with different lecture, so, students often felt confuse and disconnected with the teaching materials. Sometimes

lecture must re-teach the students, so that students get to understand.

Meanwhile interviewee A14, B14, B15 and C17 claimed that they felt did not fully satisfied with the lectures, since some lectures were difficult to be understood, but they agreed that the lectures provided are qualified in the major.

### 3. Qualified Education

In providing qualified education for the students, it is arranged as good as possible by the lecturers who were responsible. Not only that, BAN-PT or board of state accreditation for higher institution had approved that department of Accounting UII was accredited as A, through the decree of 737/SK/BAN -PT/Akred/S/III/2018. According to “accounting.uui.ac.id” (n. d.) the curriculum was adjusted with the development of science in the field of accounting, business, and information technology to produce accounting graduates who had three basic competencies, which cover: functional competencies, personal competencies, and board-based perspective business competencies. The curriculum of Accounting Study Program FE UII also accredited with ACCA (Association of Certified Chartered Accountants) which would allow graduates to receive an international certification.

From the interview, it can be obtained that there were some respondent who were aware with the curriculum and the syllabus that are used in Accounting Department of IP FE UII . In contrast, there were 7 respondent who were not aware about the adoption of certain curriculum

in Accounting Department of IP FE UII, such as interviewee A14, B14, A15, A16, B16, C16, and A17.

Although not all students were aware of the curriculum and syllabus, almost all of the respondent believed that the education which were provided in Accounting Department of IP FE UII is qualified education. Interviewee A14 and B17 believed that it can be categorized as qualified education. As it stated by interviewee A14,

I am not sure about the standards adopted by Accounting Department of IP. But I am sure the education provided is must be qualified. The presence of many international students which studied in Accounting Department of IP indicate that the education here is qualified.

Besides, the adoption of certain accounting standard (IFRS) was to assure the students that the knowledge they received in Accounting Department of IP FE UII were similar with the others. According to interviewee B14

as I compared with other universities, the education that are provided in Accounting Department of IP FE UII is way much better, and not only that, the material that are taught is also more developed.

In addition, interviewee B16 and C16 agreed that the curriculum used in Accounting Department of IP FE UII was adjusted with the curriculum of ACCA. Thus, students felt more sure that the education they received were more qualified. However, interviewee C14 and B15 regretted that there were some lectures who were not teaching based on the syllabus that was already explained in the first meeting. Those lectures must be evaluated so that it would not casualty any students.

#### 4. Competitiveness

In order to achieve competitiveness among graduates from other universities, the Accounting Study Program of FE UII as well as Accounting Department of IP FE UII had prepared several competitive advantage programs so that the students of Accounting Study Program of FE UII could compete with the competitors. According to the website of Accounting Department of FE UII, other than excellence in education of accounting science, especially financial accounting and sharia auditing, Accounting Department FE UII also develops a technology-based curriculum, by incorporating ERP–SAP Application Systems and ERP–Government into the curriculum (“accounting.uui.ac.id.”, n. d.).

To support the competitiveness of students, the Accounting Study Program of FE UII provided programs to support the graduates of Accounting Study Program of FE UII. One of the programs is SAP-ERP which is inserted as a compulsory subject that must be followed by all students. In addition, the ACCA certification was also one of the excellent programs provided by the Accounting Study Program of FE UII. According to the interviewee A15,

the existence of SAP-EPR which is included as compulsory course is very good and it is an advantage for students, because not every universities provide the SAP-EPR program. Moreover, it is coupled with the certificate given to students".

In addition, interviewee A16 explained

"for the batch of 2016, besides SAP-ERP and ACCA, there is a new certification that can be followed which is forensic audit certification. These programs are very helpful for the students, but

the Accounting Department of FE UII must always be always up to date with their programs”.

Based on the results of the interviews, there were different treatments in each batches for the certification programs that can be pursued by students. For students of Accounting Department of IP FE UII batch 2017, it is an obligatory for them to pursue ACCA certification, meanwhile for batches 2014, 2015, and 2016, the ACCA certification is an optional program for them. However, it is very unfortunate that students of 2017 felt the benefits. According to the interviewee C17, ACCA certification would not always useful for students, since it may become useless if students were forced to take the certification even though the students were not interested. Interviewee A14 also explained,

that the ACCA certification as an optional, only give benefit to students who pursued the certification, while those who did not take it, there were no benefits that could be obtained.

In addition, other than the programs provided to support the competitiveness of the Accounting Study Program of FE UII graduates, students also felt that there were an attached competitive advantage since they were enrolled in the Accounting Study Program of FE UII. Interviewee C14, A15, C15, A17 and B17 agreed that students of Accounting Department of IP FE UII are excellence in English language which was also proved by the TOEFL test. Proficiency in English is highly sought in large companies, and not only that, graduates of Accounting Department of IP FE UII also had the opportunity to work overseas. This was also supported by interviewee B15 and C17 who agreed that, there were plenty of alumni

Accounting Department IP FE UII who had worked in well-known companies and in good employment position. With that, it could increase the relation among alumni so it could also assist other alumni and students in the a career field. Interviewee A16 added that,

seeing what has been learned on Accounting Study Program of FE UII and it is also supported by facilities, at least it is enough for students of Accounting Study Program of FE UII to have a better opportunities in working field.

Interviewee B16 also agreed that with facilities such as a certification program, this could provide greater opportunities for students of the Accounting Department of IP UII FE. However, interviewee B14 as fresh graduate complained,

according to other people, graduates of Accounting Department of FE UII is better if it is compared to regular program, because these students majoring in IP are labelled as superior and more sought after students. But personally until now i has not felt anything different yet.

Moreover, interviewees C16 felt that the opportunities of Accounting Department of FE UII graduates are similar to regular program students, because the career centre is only one and provides opportunities to all students so that the opportunities are the same as other students.

##### 5. Prestigious Job Placement

One of the benchmarks of the quality of an educational institution is the acceptance of graduates in well-known companies or getting into a prestigious job placement after graduates. The measure of this target is the awareness and the confidence of students of Accounting Department of IP

FE UII due to the number of job placement in upper echelons of public or private institutions. From the interview, it can be obtained that there were several respondents who were not aware about the acceptance of alumni Accounting Department of IP FE UII in a upper echelons, such as interviewee A17 and A15. Meanwhile, the other interview respondent were aware of the acceptance of alumni Accounting Department of IP FE UII in prestigious job placement. Interviewee A16 explained

I believe that the prestigious job placement can be achieved by students of Accounting Department of IP FE UII which already utilize the facilities and programs that are offered, such as the double degree programs or certification program.

Although most of Accounting Department of IP FE UII students aware about the achievement of alumni, most of the respondent doubt that the accounting education they received in Accounting Department of IP FE UII was insufficient to achieve prestigious job. Interviewee B16 felt that the education that were currently implemented in Accounting Department of IP FE UII was almost similar with other universities, so the opportunities that students have is similar with the others. Moreover, interviewee A14, C15 and A17 explained that the prestigious job placement opportunities were different for every individual and it depends on every individual competencies, students of Accounting Department of IP FE UII must eager to seek additional knowledge from external environment. However, interviewee C14, A15, B17, and C17 agreed that the accounting education they received in Accounting Department of IP FE UII is sufficient since the basic of accounting were taught very well in Accounting Department of IP

FE UII. The ACCA program also help students to have better opportunities after graduate. Interviewee B14 added

Accounting Department of IP FE UII is accredited A, and if it is compared to other universities, the teaching material in Accounting Department of IP FE UII is better, thus students as an output is better compared to other universities.

#### **4.2.3 Internal Process Dimension**

The next dimension was focusing on how it went in the internal process of the education in Accounting Department of FE UII. Internal process dimension emphasized the main aspect of everyday education process of Accounting Department of FE UII. In this dimension, there were several measure that were used, namely, academic number, courses hour, course content or material, physical facilities innovative training concept and theoretical and practical balance. This dimension is used to measure whether or not the education process in Accounting Department of FE UII support and fulfill the targeted output.

##### **1. Academic Number and Title**

The first target is academic number and title, which measure the sufficiency of total credits and courses that were provided by Accounting Department of FE UII. To achieve a targeted output, Accounting Department of FE UII must fulfil standard number of credits. According to the study path, there were 144 credits that must be fulfilled by the students of Accounting Study Program of FE UII.

According to the interview that had been conducted, all of the respondent agreed that the total amount of credits in Accounting Department of FE UII is enough. Interviewee B15 and A16 argued that



with 144 credits in total, the courses and lecture had already covered the basic material and important material of accounting education. Interviewee B14 explained that there were several courses which are consist of 6 credits, which usually those are the compulsory courses. interviewee A15 also explained

“from the total credits it is enough, it has already cover all the basic material of accounting. Moreover, in Accounting Department of FE UII there are several courses which are very helpful for accounting students such as bridging program course and scientific and academic writing course”.

However, interviewee B17 complained that it is also important to have career preparation courses, which is not available in Accounting Department of FE UII.

## 2. Courses Hours

This target are measured through the number of time for compulsory and optional accounting courses provided by Accounting Department of FE UII. According to the International Program Guidebook 2018/2019 one of the requirement to graduate from Accounting Department of FE UII is students must have completed 144 SCPs, with the GPA at least equal to 2,75. This 144 SCPs are divided into 8 semester with the following components:

**Table 4.11 Study Path of Accounting Department IP FE UII 2019**

<b>Semester 1</b>	<b>cps</b>	<b>Semester 2</b>	<b>cps</b>	<b>Semester 3</b>	<b>cps</b>	<b>Semester 4</b>	<b>cps</b>
Introduction to Accounting	3	Intermediate Accounting 1	3	Intermediate Accounting 2	3	Tax Management	3
English 1	2	English 2	2	Taxation	3	ERP Application System: SAP	2
Business Communication	3	Cost Accounting	3	Islamic Economics	3	System Analysis Design	3

<i>Islam Ulil Albab</i>	3	Accounting Information System 1	3	Accounting Information System 2	3	Business & Professional Ethics	3
Introduction to Economics	3	Introduction to Business & Management	3	Syariah Entrepreneur	2	Elective	3
Mathematics Economic & Business	3	Management Accounting	3	Inferential Statics	3	Shariah Financial Accounting	3
State Philosophy & Civilization	2	Descriptive Statistics	2	<i>Islam Rahmatan Lil 'Alamin</i>	3	Management Control System	3
System & Information Technology	2	Leadership and Da'wah Training	0	Intermediate Accounting 3	3	Elective	3
Islamic Character Building	0	Academic & Scientific Writing	2				
Qur'anic Personal Development	0						
	<b>21</b>		<b>21</b>		<b>23</b>		<b>23</b>
<b>Semester 5</b>		<b>Semester 6</b>		<b>Semester 7</b>		<b>Semester 8</b>	
Management Information System	3	Accounting Research Method	3	Comprehensive Exam	1	Thesis	4
Business Law	2	Financial Statement Analysis	3	Field Work	3	Risk & Investment Management	3
Public Sector Accounting	3	Government Accounting	3	Financial Management 1	3		
Elective 3	3	Auditing 1	3	Financial Management 2	3		
Elective 4	3	Auditing 2	3	Technology based Audit	2		
Advanced Accounting	2						
Business Combination Accounting	3						
	<b>20</b>		<b>18</b>		<b>11</b>		<b>7</b>

(Source: Students' Guide Book 2017)

Based on the table of study path above, it can find out the amount of the time allocation can be seen based on the number of credits. Based on the results of interviews that measure the amount of time for each course,

interviewee A14, B14, A15, B15, C15, B16, C16, B17 agreed that the amount of time is sufficient. Interviewee C15 added,

the number of credits and the amount of time provided by Accounting Department of FE UII is very sufficient and very effective, students have already obtained basic knowledge and accounting principles from the lectures.

However, interviewees B14 and C14 complained about the misconduct of lecturers who did not come at certain times, or lecturers who only delivered material in a short time, this was very detrimental to students. In contrast interviewee A17 and B17 felt that the time allocation for several courses is not enough, those are the courses which complies with ACCA curriculum. It was because the courses which complies with ACCA curriculum was difficult and required more time to get understanding.

### 3. Course Content/Material

This target aimed to know whether the course content and material were sufficient, which are measured through the sufficiency of course content or material by students of Accounting Department of FE UII and whether or not the courses provided were sufficient as graduate requirement.

From the interview that has been conducted, interviewee A14, B14, C14, B15, A16, B16, and C16 agreed that the course content provided by Accounting Department of FE UII were sufficient and it had enough material as the requirement for graduate. As it explained by interviewee B14,

It is very sufficient. As I compared with the course material from other universities, Accounting IP is way much better. And I felt that the course content and material have fulfilled and it is clearly qualified and can produce better output.

Interviewee C14 added that the teaching material were mostly the same with the exam questions, and it means that the course followed the standard syllabus.

However, some of the interview respondent felt that the teaching content/material was not sufficient. According to interviewee A15,

the material that were taught during the class is not sufficient, it is because the material only cover basic knowledge which is not detail enough.

In addition, several interviewee agreed that the material that were prepared for the lecture was sufficient but sometimes lecturer were not able to attend the class due to some reasons, and some lecture also only attended the class in a very short time. Thus, those type of lecturer did not deliver the material accordingly and it was very dis-beneficial for the students.

#### 4. Physical Facilities

Physical facilities was measured whether or not it was sufficient for students' of Accounting Study Program of FE UII to support the learning process in Accounting Study Program of FE UII. It was measured through the sufficiency of physical facilities that are provided by Accounting Study Program of FE UII such as the number of classes, chairs and tables, projectors, etc. According to the data that were obtained from the management of Accounting Study Program of FE UII, the following were the data of physical facilities that were provided by Accounting Department of FE UII:

**Table 4.12 List of Lecture Rooms Used by Accounting Department IP FE UII**

No.	Class Room Name	Total Area (m <sup>2</sup> )	Capacity
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1	GB 1/1	78	60
2	GB 2 / 1	76	55
3	GB 2 / 2	76	55
4	GB 2 / 4	76	55
5	GB 2 / 5	76	55
6	GB 3 / 1	76	55
7	GB 3 / 2	76	55
8	GB 3 / 4	76	55
9	GB 3 / 5	76	55
10	I/1 B	77	55
11	I/2 A	77	55
12	I/3	130	60
13	I/4	130	60
14	I/5 B	77	55
15	I/6 A	77	55
16	II/3	130	60
17	II/4	130	60
18	II/4 F	130	60
19	II/5	130	60
20	II/6 A	77	55
21	II/6 B	77	55
22	III/6 B	77	55
23	Laboratorium A	78	40
24	Laboratorium B	78	40
25	Laboratorium C	92	60
26	Laboratorium D	122	60
27	Laboratorium F	92	40
28	Laboratorium F1		
29	Laboratorium G	92	40
30	P1/2	158	80
31	P1/3	35	20
32	P1/4	35	20
33	P1/6	105	60
34	P1/7	105	60
35	P1/8	105	60
36	RB 1		
37	RB 2		

(Source: Management of FE UII)

**Table 4.13 List of Supporting Room used for Accounting Department IP FE UII**

No	Room Name	Total Area (m <sup>2</sup> )	Capacity
1.	R. SAP Akuntansi	62	5

2.	R. P3EI	95	10
3.	R. Pantry	13	5
4.	R. BP. Ekonesia & Jurnal	142	4
5.	R. BMT	32	5
6.	R. Kantin	65	100
7.	R. Gudang	202	
8.	R. MCK	382	
9.	R. ATM	8	2
10.	R. Marmocc	72	15
11.	R. Pengadaan	26	10
12.	R. Garasi Motor Inventaris	12	1
13.	R. Genset & Hydrant	45	2
14.	R. Dapur	32	5
15.	Pos Satpam	26	8
16.	R. Cleaning Service	12	10
17.	Masjid	948	700
18.	R. Poli Klinik	24	5
19.	Counter Bank	42	6
20.	R. Koperasi Mahasiswa	45	4
21.	Sarana Olah Raga	500	
22.	Parkir Mobil	1768	125
23.	Parkir Motor	2652	850
24.	Hall A	207	50
25.	Hall B	311	100
26.	R. Fotocopy	12	2
27.	R. Loker	13	10
28.	R. Lembaga Kemahasiswaan	315	50
29.	R. Bridging Program	51	10
30.	R. OCB	26	10
31.	R. PSMF	26	4
32.	Selasar A. 01. 89	147	
33.	Selasar B. 01. 90	147	
34.	Selasar I. 01.99	84	
35.	Selasar E. 01. 85	84	

(Source: Management of FE UII)

**Table 4.14 Seminar Room**

No.	Room Name	Total Area (m <sup>2</sup> )	Capacity
1.	R. Aula Utara	260	150
2.	R P. 1/2	158	80

(Source: Management of FE UII)

From the interview, it can be obtained that 11 out of 12 interview respondents agreed that the physical facilities that were provided by

Accounting Department of FE UII is sufficient. Interviewee A15 explained that,

the classes that are provided is always good, it has internet connection which ease students during learning process, and the facilities also supported by teaching equipment such as projectors, LCD, and computer.

In addition, interviewee B16 explained that the facilities provided by Accounting Department of FE UII was better compared to the facilities that are provided by other universities. However, interviewee A14, B15, C16, A17, and B17 argued that there were several facilities that need to be improved, such as the classroom in IPFE building (RB 1 and 2), glass-board in several classroom, and the installation of speakers in some classes.

#### 5. Innovative Training Concept

Another target to support the learning process in Accounting Department of IP FE UII is through the development of innovative training concept. One of the programs that were listed as students' facilities was the Outbound Management Training (OMT). Not only that, several innovative training programs were also held for the students which was managed by the Character Building Program (CBP) of IP UII, and the programs provided are such SLT (Self Leadership Training), LKIM (*Latihan Kepemimpinan Islam Menengah*), and many more. From the interview respondent it can be known that, this program was held by Accounting Department of FE UII until the year of 2017, and by the year of 2018 and on, some of these programs were substituted by ACCA program.

The interview in this target were held to present the students' understanding about the innovative training concept as well as the program in the learning process of Accounting Study Program of FE UII students. this target were measured through whether or not the accounting education in Accounting Department of FE UII was able to reveal students' leadership ability and what were students' opinion regarding the innovative training program provided by Accounting Study Program of FE UII.

10 interviewee out of 12 agreed that there were no leadership skill that could be revealed from the accounting education provided by Accounting Study Program of FE UII. Interviewee B14, B15, B16, A17, C17 agreed that the education that are received in Accounting Department of FE UII is more theoretical, thus, none of the material that can reveal leadership ability. However, it was different for interviewee C14 who felt that what students had learnt in Accounting Department of FE UII is not much different from what faced in the working environment. Interviewee C15 added

“some of the lectures in Accounting Department of FE UII are practicing students' soft skill through group assignment and others”.

From the innovative training program that were offered by Accounting Department of FE UII, six interview respondents agreed that there are a lot of benefit that can be attain from the innovative training program by Accounting Department of FE UII. Unfortunately, the other six respondent argued that, the innovative training program are unnecessary and not relevant with the accounting major. Interviewee C15 explained



“the OMT and other program is a good programs, and it also bring a lot of benefit for the students. but, there are several activities which are irrelevant and very time consuming. The IPFE management also obligate all students to attend the program which it become a burden for students”.

Moreover, interviewee C16 argued that OMT and other innovative training concept were one of the competitive advantage that students can have as students of Accounting Department of FE UII. Meanwhile, interviewee A17 argued

“the program is actually good for survival, but why would accounting students are obligated to learn about survival. And so far, what can I get from the program, is just a few new friends, and there are no good effect for personal”.

#### 6. Theoretical and Practical Balanced

This target evaluates the current learning process provided by Accounting Department of IP FE UII, whether the students had received a balanced theoretical and practical knowledge. It is measured through the offer of Accounting Department of FE UII to students about practical education in accounting field and whether or not the accounting courses provided by Accounting Department of FE UII were balanced between theoretical knowledge and practical.

According to the interview, 8 out of 12 interview respondents agreed that the accounting education in Accounting Department of FE UII did not provide any practical education for the students. Interviewee A14, A15, B17 agreed that maybe it is because they pursue Bachelor degree (*Starta1*) instead of Diploma degree. Thus, it is normal if the theoretical knowledge is more than the practical knowledge. Interviewee C17 explained,

the education that we received in Accounting Department of FE UII mostly based on books, lecture's presentation, and exercise question from the book. And if students would like to have practical education, students' must propose addition internship program by their self.

#### **4.2.4 Learning and Growth Dimension**

According to (Özpeynirci et al., 2015) learning and growth dimension is about futuristic and innovative approach by initiating infrastructure. This dimension were measured through several target, which are, career guidance, conference and meeting, sense of social responsibility, and personal capabilities. These target are the facilities that are provided by Accounting Department of FE UII as a futuristic and innovative approach for the students.

##### **1. Career Guidance**

Career guidance is the innovative approach provided by Accounting Department of FE UII. There were two measures that were used in this dimension, first measure was whether or not the accounting education that took by Accounting Department of FE UII students could help students to set their career. The second measure was the Bridge Your Career (BYC) program establish by Accounting Department of FE UII.

From the interview, it can be obtained that, 6 out of 12 interviewee respondent agreed that students were able to set their career by following the accounting education that they took. Interviewee B17 explained that

the course that I followed in Accounting Department of FE UII help me to have better understanding about future career, and I also have better insight.

However, another 6 of interview respondent argued that they were still not able to set their future career after pursuing accounting education in Accounting Department of FE UII. Interviewee A15 and B14, explained that they were not able to set their career due to personal reason, and even after they had received accounting education in Accounting Department of FE UII, they were still not able to set their career.

As for the BYC program provided by CBP for all IP students, based on interview data obtained, not all students know about BYC seminars. According to the data obtained, only respondents in the batch 2014 and 2015 knew about the BYC program, while respondents in the batch 2016 and 2017 did not know about it. Interviewee A14 explained that

BYC seminar that was held was very good. The appearance of several alumni who attended the event gave students an overview and understanding of the professional world. However, some invited alumni were not those who pursue careers in accounting field, but business people or other.

In contrast, interviewee B15 felt that BYC seminars did not provide many benefits because they only provide limited information and there were some speakers who were irrelevant so they seem ordinary.

## 2. Conference and Meetings

The participation of students in conferences and meetings is one of the benchmarks of the dimensions of learning and growth, where students participate in other activities to support learning in Accounting Department of FE UII.

Unfortunately, almost all of the respondent had never participated in conferences and meetings both nationally and internationally. Interviewee

A14 explained, if students want to take part in conferences and meetings, they usually had to go through the approval of a supervisor. Even so, 6 of interview respondents felt that the accounting education provided by Accounting Department of FE UII had provided sufficient knowledge for them to take part in conferences and meetings. Interviewee C14 believed that the knowledge they had while studying in Accounting Department of FE UII was enough to be used as a provision, and some students currently seeking for the opportunity. Interviewee C15 added

“so far I had never register myself to take part in a conference or seminar in the field of accounting because it was not confidence”.

Nevertheless, the other interviewees felt that the current accounting education they received was not enough for them to join any conference and meetings. B15 Interviewee explained that

"students are not taught to arrive at this level (following conferences and meetings). Besides that the education that I had received so far is only limited to theory and still lacks understanding for the application of the theory".

Meanwhile, for interviewee C16, A17 and B17, felt that they did not have enough knowledge to take part in conferences and meetings, and also felt that they were not interested in participating in the event.

### 3. Sense of Social Responsibility

One of the benchmarks used in this dimension was the sense of social responsibility that was implemented in education of Accounting Department of FE UII. Sense of social responsibility is a sense of responsibility possessed by students to their social environment. The community service program that was required to all students, is one of the activities innovated

by UII so that students can participate directly in helping and enhance the existing communities. This target was measured by whether accounting education provided by Accounting Department of FE UII could bring out the students' sense of social responsibility, and the students' opinions regarding the community service program.

Based on the interview, it can be known that there were only 4 interview respondents who felt that sense of social responsibility can be obtained from accounting education provided by Accounting Department of FE UII.

In the other hand interviewees A15 and C15 also explained the availability of courses such as environmental accounting and auditing 1 that explain ethics as auditors, may bring students' sense of social responsibility. While the other 9 respondents explained that they could not feel the existence of sense of social responsibility which may emerge from accounting education. Interviewees B14, B15, C16, A17, and B17 agreed that sense of social responsibility had no relationship with the accounting education they receive, because most of the courses were theoretical or calculation of numbers. Interviewee C17 and B16 argued that precisely educate students to be individualistic because of the high level of competition in the class, and it also educate students to be a capitalist human being just like the economic concept.

As for the community service program, 6 interview respondents agreed that the KKN program were very useful for UII students, especially Accounting Department of FE UII students. Interviewee A14 explained that

usually students who felt the importance of sense of social responsibility would feel that the program was important, interview A17 added, by joining the community service program, students could increase their self-awareness to help the social environment both in Indonesia and abroad. However, there were 3 interview respondent who felt that community service program was an irrelevant program for accounting students. Interviewee B17 suggested that, if community service program was being replaced with an internship program, it would give more tangible benefits for students.

#### 4. Personal Capabilities

Personal capabilities were the last target in this dimension. Personal capabilities in this dimension were the capabilities possessed by individuals after attending education in Accounting Department of FE UII. This target was measured through the interviewees' minimum understanding of economic and financial literacy by the accounting education in Accounting Department of FE UII. 10 interviewee agreed that they got the minimum ability or understanding about economics and financial literacy from the accounting education they received in Accounting Department of FE UII. Interviewee A16 explained that

“for minimum ability is absolutely yes, even more students are supported with very good facilities, so, students must at least have the minimum understanding”,

unfortunately, there were still two interviewee who argued that they did not get the minimum ability in understanding economic and financial literacy.

### **4.3 Does the education performance of Accounting Department International Program Faculty of Economics Universitas Islam Indonesia achieve its quality goals?**

Along with the establishment of an educational institution, UII as a higher education institution had various quality goals in the form of graduates divided into each faculty and different for each department. Accounting Department of IP FE UII is part of the Economic Faculty of Universitas Islam Indonesia, under the Accounting Study Program FE UII. Reported from the website of the Faculty of Economics, UII ([fecon.uui.ac.id](http://fecon.uui.ac.id)), the vision, mission and objectives were as follows:

Vision of Faculty of Economics:

FE UII is a center of excellence and eminence in implementing *the cathur dharma* of institution by putting forward the commitment to perfection, sustainability and *risalah Islamiyah*.

Mission of Faculty of Economics:

- 1) Hold higher education in the fields of management, accounting and economics at national and international levels;
- 2) produce and differentiate research with quality in the fields of management, accounting and economics;
- 3) carry out community service and beneficial;
- 4) carrying out Islamic da'wah.

Vision of Accounting Department:

Become a leading accounting program at the national and international level which is equivalent to education in developed countries in 2025, based on the value of *rahmatan lil'alam*, the value of Islam and the value of perfection

Mission of Accounting Department:

- 1) produce graduates who have high moral and personal integrity, and easy to adapt with the environment through debriefing and thorough understanding of the application of Islamic values
- 2) produce graduates who have the knowledge and mastery of science and technology in the fields of business and accounting through the creation of a conducive teaching and learning environment, supported by research, community service, and Islamic da'wah

Objectives of Accounting Department:

Produce graduates who have functional competencies, personal competencies, broad business perspective competencies, and UII's competencies.

Based on the data obtained from management and interview respondents for the balanced scorecard, it can be used to measure whether accounting education and its facilities had achieved its quality goals. The vision of the accounting department was 'become a leading accounting program at the national and international level which is equivalent to education in developed countries in 2025, based on the value of *rahmatan lil'alam*, the value of Islam and the value of perfection'.

From this vision it can be seen that the accounting department wanted to achieve national and international standards. The existence of an international program was one of the efforts of the accounting department to fulfill its vision.



Accounting Department of FE UII is an international program from the accounting department. There were several differences between international programs and regular (non-international) programs such as the use of English as the language of instruction. Thus, the accounting department is ready to accept students and international lecturers. According to the management of Accounting Department of FE UII, there are several facilities and different standard uses, such as the presence of additional programs provided by CBP and also the use of ACCA modules that differ between IP and regular programs. Not only that, it is also mentioned in Students Guide Book (2019) that there were six benefit of studying in Accounting Department of IP FE UII: 1) IP FE UII offer an international curriculum standard, 2) Character Building Program, 3) Overseas opportunities, 4) Competitive in global competition, 5) The first international program in Indonesia, 6) The oldest private university in Indonesia.

To reach the level of education that was equivalent to education in developed country, Accounting Department of IP FE UII created collaboration with foreign universities for double-degree programs such as Queensland University (Australia), Saxion University of Applied Science (Netherland), Nanjing Xiaozhuang University (China), SolBridge International School of Business Woosong University (Korea). Thus, that it can produce graduates equivalent to universities in the country. Not only double degree programs, some other programs were provided by Accounting Department of FE UII such as student exchange, summer or winter course and internship. Until now, there were several accredited students who had completed education abroad, among others:

**Table 4.15 Accounting Department IP FE UII Students Completing Education Abroad**

Batch	Number of Students
2014	7
2015	7
2016	0
2017	3

Based on the value of *rahmatan lil'alamin*, the value of Islam and the value of perfection, Accounting Department of FE UII applied it in the form of subjects which were prerequisites for graduation. Based on the existing study path, below were the subjects that must be taken by students to convey the value of *rahmatan lil'alamin*. The value of Islam and the value of perfection in education in the accounting department:

**Table 4. 16 Islamic Courses**

Courses Name	CPs	Intake
Islam for Scholar	3	1 <sup>st</sup> semester
Islamic Character Building	0	1 <sup>st</sup> semester
Qur'anic Personal Development	0	1 <sup>st</sup> semester
Leadership and Da'wah Training	0	2 <sup>nd</sup> semester
Islam <i>rahmatan lil'alamin</i>	3	2 <sup>nd</sup> semester
Islamic Economics	3	2 <sup>nd</sup> semester
Sharia Entrepreneurship	2	3 <sup>rd</sup> semester
Sharia Financial Accounting	3	3 <sup>rd</sup> semester

(Source: Students' Guide Book 2017)

With the courses above, it can be seen that Accounting Department of FE UII provided courses that had Islamic values. Thus, that they can realize the vision of Accounting Department FE UII.

Meanwhile, the mission of Accounting Department of FE UII were to produce graduates who had high moral and personal integrity, and easy to adapt with the environment through debriefing and thorough understanding of the

application of Islamic values; and produce graduates who had the knowledge and mastery of science and technology in the fields of business and accounting through the creation of a conducive teaching and learning environment, supported by research, community service, and Islamic da'wah.

To implement the first mission that is to produce graduates who had high moral and personal integrity programs that supported the encouragement of students' moral and personal integrity, one of the programs was called Outbound Management Training (OMT). OMT was known as an outbound activity that thought students about several values that are given in the existing agendas. OMT activities were divided into three levels, namely OMT1 which was followed by Accounting Department of IP FE UII students in semester 2, OMT2 which was followed by students in semester 4, and OMT3 which is followed by 5th semester students. The value of integrity, adaptation, Islamic values and others can support the accounting department mission. The following are the data related to the values contained in OMT1 activities:

**Table 4.17 Learning Point of OMT1**

<b>Activity</b>	<b>Learning points</b>
City Adventure	Negotiation
	Coordinative
	On time (punctual)
	Caring
	Solidarity
Jungle Adventure	Adaptive
	Precept
	Time management
	Caring
	Willingness to scarify
Dinner ( <i>tumpeng ular</i> )	Winning at the beginning, does not means winning at the end
	Togetherness
	Homeliness
Solo	Thankful
	Increasing motivation

Game 1:	
All Stand Up	Ice Breaking
	Unify
	Nothing is impossible
Trust Fall	Trusted
	<i>Amanah</i>
Ball Tossing	Communication
	System
	Benchmarking
	Respect
	Multitasking
	Continues Improvement
Game 2:	
Tangled Thread	More than one solution
	Communication
	Safety
	Problem solving
Blind Configuration	Command
	Sharing leadership
	Loyalty
	Coordination
Tictanic	Coordination
	Willingness to scarify
Trust Fall 2	Trust
	<i>Amanah</i>
	Confirmation
	Risk taking
Game 3:	
Birthday Line	Thinking out of the box
	Bending the rules
	Integrity
Lava River	Teamwork
	Delegation
	Foundation
	Helicopter view
	Integration
Game 4:	
Rowing	Vision and mission
	Plan, do, check, action (Total Quality Management)
	Cut the compass
	Helicopter view
Rafting	Fair competition

(Source: Master Of Training OMT1)

The second mission, was to produce graduates who had the knowledge and mastery of science and technology in the fields of business and accounting

through the creation of a conducive teaching and learning environment, supported by research, community service, and Islamic da'wah.

To run this mission, the accounting department provided several compulsory subjects that must be taken by accounting students, with a minimum value of C. Thus, the accounting department can ensure that students really master the compulsory subject. The existence of courses based on technology was one of the efforts of the accounting department in having graduates who mastered technology in the field of accounting. Reported from the *Penerimaan Mahasiswa Baru* (PMB) book, it can be know that accounting departments had been integrated with SAP-ERP where students can learn and even practice SAP-ERP applications. Moreover, with the availability of technology-based courses, Accounting Department of FE UII students can master the accounting field more advanced because it was supported by the existing technology. Some of the available technology-based courses were as follows:

**Table 4.18 Technology Based Courses**

<b>Courses Name</b>	<b>CPs</b>	<b>Intake</b>
Systems and Information Technology	2	1 <sup>st</sup> semester
Accounting Information Systems 1	3	2 <sup>nd</sup> semester
Accounting Information Systems 2	3	3 <sup>rd</sup> semester
ERP Application Systems : SAP	2	3 <sup>rd</sup> semester

(Source: Students' Guide Book 2017)

To have the graduates who have the knowledge and mastery of science and technology in the fields of business and accounting, Accounting department must ensure that the teaching and learning process and learning environment were conducive and supported by research, community service, and Islamic da'wah. Research, community service and Islamic da'wah were mentioned as ways to build conducive teaching and learning environments. Research conducted by

lecturers and students was form of output produced by lecturers and students. Whereas for community services, it was an activity in the form of both lecturer and student service to the community which was compulsory. According to the study paths, community service activities for students had credits Thus, it must be taken by every student. Whereas Islamic da'wah can be obtained in every subject. Usually, lecturers will deliver da'wah during the class.

The objectives of Accounting Department FE UII is to produces graduates with functional competencies, personal competencies, broad business perspective competencies, and UII's competencies. This objectives were achieved through the courses and the program that were provided by Accounting Department of IP FE UII. The program that were provided by Accounting Department of IP FE UII are such as the ACCA program, ERP-SAP application program and Character Building Program (CBP).

As mentioned in the Students' Guide Book for Faculty of Economics (2019), that Accounting Department of IP FE UII were accredited by the ACCA in 2016. This ACCA accreditation allowed students to have the Advanced Diploma title as graduates and to obtain a dual degree with Oxford Brooks University. Not only that, the students of Accounting Department of IP FE UII were provided with different study path compared to the regular program. It was because the curriculum for Accounting Department of IP FE UII had been adapted with the ACCA module. Meanwhile, for Character Building Program, was a program which was provided to help International Program students to nurture with skills and values to become an outstanding graduate which are excellent academically and professionally. This CBP was established to prepare the

students to become an innovative global leader with standard of professional attitude, concern and noble character based on Islamic values. Thus, from those program as described before, it is believed that the accounting department of IP FE UII had achieved their quality goals.

#### **4.4 Does the education performance of Accounting Department International Program Faculty of Economics Universitas Islam Indonesia satisfy all of the stakeholders?**

Based on the data obtained, stakeholders involved in education were students, parents, and International Program management. However, those who are directly affected and can feel the teaching process from Accounting Department of FE UII were only students.

Based on the data obtained through interviews, it can be concluded that, almost all interview respondents felt satisfied with the accounting education provided by Accounting Department of FE UII. This was because there were various facilities that support the teaching and learning process. Both non-physical and physical facilities such as classrooms, laboratories, computers and so on are very helpful in the teaching and learning process that takes place in Accounting Department of FE UII. There were non-physical facilities that were also available such as the ERP-SAP, ACCA and CBP programs (character building programs) that help Accounting Department of FE UII students to develop in Accounting Department of FE UII. With the existence of various supporting facilities, overall students feel very satisfied with what was provided by Accounting Department of FE UII. It can be concluded that the students of 2014, 2015, and 2017 did not feel any loss by following accounting education

provided by Accounting Department of FE UII. While for the 2016 class, they felt dissatisfied and felt to have little loss. According to the A16 interviewee, there was a change of leadership, so there was some confusion between IP and regular management and also between the old and new management. Thus, that it affected the students quite badly. Beside that, interviewees B16 and C17 also explained that the loss of several programs provided by CBP so that as Accounting Department of FE UII students did not feel any difference with regular (non-IP) students. For that reason, it was unfortunate because Accounting Department of FE UII students were charged additional tuition fee, but did not feel the difference with the regular program.

As the output of this research, strategy map was a description of the organization. Kaplan and Norton (2010) defined the strategy map as logical and comprehensive architecture in terms of explaining the strategy of every organization. For this reason, in implementing a balanced scorecard for organizations, the strategy map has important functions for the future. The following is a strategy map that can be described based on data from Accounting Department of FE UII:



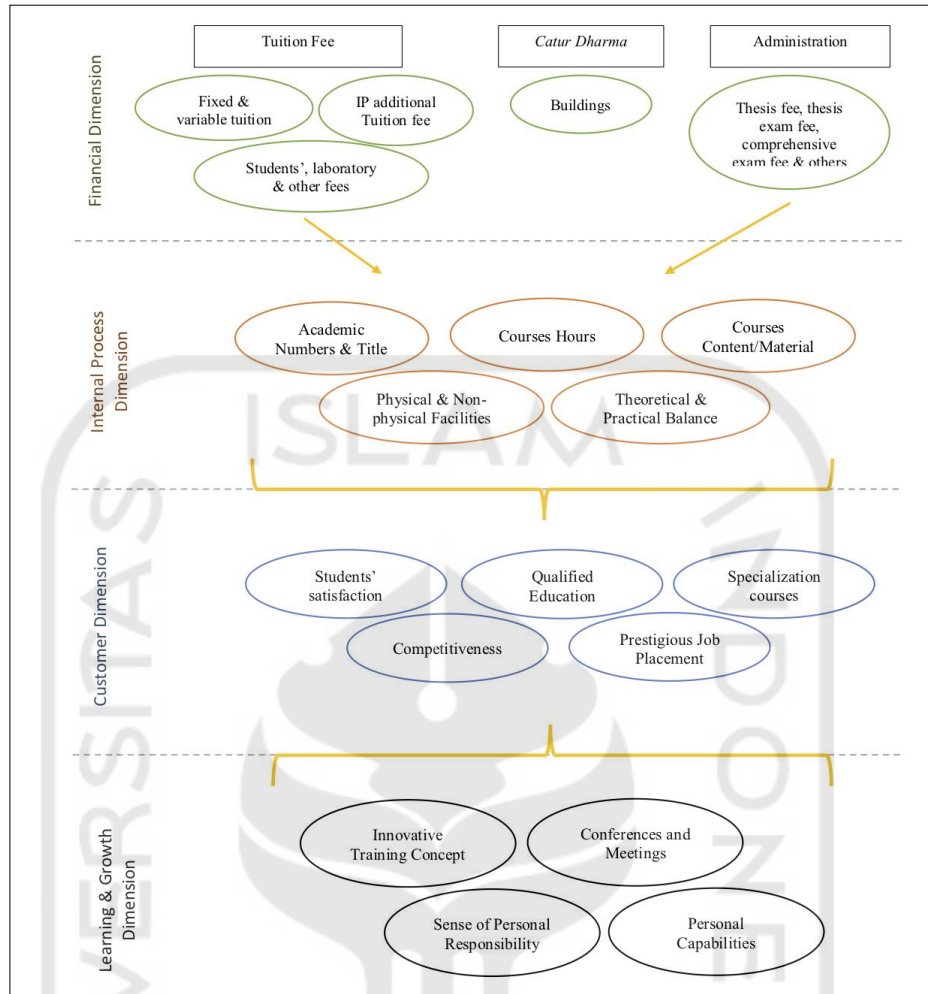


Figure 4.4 Strategy Map of Accounting Department of IP FE UII

When compared with normative map strategy adapted by Papenhausen and Einstein in Philbin (2011) there were several differences for each component of the strategy map itself. It is because the targets used in measuring performance at BSC were not the same. Chen et al. (2006) explained that in setting up the target may be different with other school based on the school background and the relativity of those targets. Thus, the difference in content among strategy maps was usual because every organization had different backgrounds and components. In the strategy map adopted by Philbin (2011), journals paper, conference proceedings are as the outputs of educational institutions, while the outputs of

Accounting Department of IP FE UII were graduates which had certain values such as the value of integrity and Islamic values. It is achieved through the presence of physical and non-physical facilities (programs), as well as available courses as what have been described before.

## **4.5 Discussion**

This section analyses and discusses the findings presented to answer each research question. That were thee research question. Firstly, how does the education performance of Accounting Department International Program Faculty of Economics Universitas Islam Indonesia perform according to balanced scorecard? Secondly, does the education performance of Accounting Department International Program Faculty of Economics Universitas Islam Indonesia achieve its quality goals? Lastly, does the education performance of Accounting Department International Program Faculty of Economics Universitas Islam Indonesia satisfy all of the stakeholders?

### **4.5.1 Research Question 1**

#### *4.5.1.1 Financial Dimension*

Based on the data obtained for the financial dimension, almost all of the interview respondents felt that the amount paid in Accounting Department of IP FE UII were relatively cheaper compared to other universities that also provided international programs in their faculties, respondents were also aware of the details of the costs they had to pay. Respondents felt that they received benefits equal to the tuition fee

amount. Thus, students should not feel any loss of the amount they had paid.

Since there were differences in the number of tuition fees for each batches, there were questions from students regarding the transparency of the funds allocation. This was because students of Accounting Department of IP FE UII in every batches do not feel there is any improvement in facilities or quality annually. However, some students realized that the lack of transparency of funds was natural, this was because they realized that they enrolled in private universities. Three interviewees argued that it was natural for the UII to charge a considerable amount of money to students, this is because the UII is a private university, which made it possible for them as private education institutions to seek profits, besides the absence of government subsidies are all fees that were to students. This is in line with Altbach and Knight (2007), that is one motive for gaining profit can be done by conducting an internalization project. This can be interpreted in the procurement of international programs students in Accounting Department UII which charge more for students who were willing to register with Accounting Department of IP FE UII.

Uniquely, despite the increase in tuition fees for Accounting Department of IP FE UII every year, almost all respondents said that every year these costs were not consider as expensive. Unfortunately, this was followed by complaints felt by students such as not feeling a significant difference between regular and IP programs other than the

difference in the language of instruction, the disappearance of some excellent IP programs, and others.

#### *4.5.1.2 Customer Dimension*

The data presented at this dimension focuses on students as customers of Accounting Department of IP FE UII. Students were assumed to be customers because of the motive for taking advantage in establishing higher education services. This was stated by Albach and Knight (2007). It was a cross-border movement of students in higher education, who see university as a big-business opportunity. From that way, it is important for universities to always improve the quality of the education they provide. Thus, that students felt satisfied.

In providing accounting education, the majority of interviewed respondents were satisfied with what was provided by Accounting Department of IP FE UII, such as the number of study hours, course content, various types of elective subjects and compulsory subjects, facilities, and staff and lecturers provided by Accounting Department of IP FE UII. As it mentioned in Albach and Knight, (2007) that an internationalized campus should have innovations such as study a board experience, curriculum enrichment, and foreign language instruction, and sponsorship for foreign students.

Based on the above arguments, Accounting Department of IP FE UII had succeeded in implementing all of these innovations. One of these was others, the use of English as the lingua franca used in

Accounting Department of IP FE UII. In addition, for lecturers who teach in Accounting Department of IP FE UII must have certain qualifications, English-language ability. Not only that, ERP-SAP course, which was one of the excellent programs that can be obtained from Accounting Department of IP FE UII, also make students feel many benefits and advantages as well as the ACCA program.

Apart from satisfaction, this dimension also looks at the competitiveness of students in the outside world. To have this, the existence of programs and facilities that are constantly being updated to improve student competitiveness continued to be carried out by Accounting Department of IP FE UII. All interviewed respondents agreed that they feel the superiority inherent as international program students.

#### *4.5.1.3 Internal Process Dimension*

In the dimension of learning and growth, it is a dimension where we provide programs and facilities that are innovative and futuristic (Özpeynirci et al., 2015). Based on the data obtained from the interview, there are some innovative programs provided by Accounting Department of IP FE UII, such as the series of activities compiled by the Character Building Program.

In line with the explanation from Criswell and Zhu (2015), based on the data obtained, Accounting Department of IP FE UII also provides these facilities. One of the most obvious program recently are

the adoption of ACCA curriculum in Accounting Department of IP FE UII. Based on the IP FE UII Students Guide Book (2019), Accounting Department of IP FE UII students have a different study path compared to the regular program because the existing study path for Accounting Department of IP FE UII is adapted to the ACCA module. Not only that, by the ACCA accreditation, students can get advanced diploma and double degree programs. This can be proven through Accounting Department of IP FE UII students of 2017, where some of their courses used the ACCA module. However, this was not applied to the previous generation of students, which were the 2016, 2015, 2014 batches. From that, the interview respondents of batch 2016 said that they felt a bit of a disadvantages from the increasing of quality in Accounting Department of IP FE UII in 2017, while the ACCA program had not been fully implemented for them. This description is in line with Siaya & Hayward in Altbach and Knight, (2007) that the campus that adopts internationalization should have innovations in the form of enriching international standard education curriculum.

In having good quality of accounting education by Accounting Department of IP FE UII, other than the existence of the ACCA program, providing sufficient time and number of courses is also an important part. Based on the data obtained, Accounting Department of IP FE UII students had a total credit score of 144 during the study period, and all interviewed respondents felt that the number of credits is sufficient and very efficient. In addition, the courses and facilities

provided by Accounting Department of IP FE UII had been very supportive for the interests of students' learning process at Accounting Department of IP FE UII.

#### *4.5.1.4 Learning and Growth Dimension*

In the dimension of learning and growth, it is a dimension where we provide programs and facilities that were innovative and futuristic (Özpeynirci et al., 2015). Based on the data obtained from the interview, there were some innovative programs provided by Accounting Department of IP FE UII, such as the series of activities compiled by the Character Building Program.

The existence of CBP was one of the learning innovations in the form of training that allows students to practice non-academic skills, some programs available such as OMT 1, OMT 2, OMT 3, Self-Leadership Training, and others. Interviewed respondents felt that the facilities of the students were excellent compared to the regular program. However, there are still debates related to the benefits of these programs. From the interviews it can be seen that more students felt that these activities are very irrelevant to the field of accounting and burdensome students, whereas for some interviewee can felt the benefits significantly. Not only that, Bridge Your Career (BYC) was a program which was held by CBP. BYC is a seminar activity to provide an overview about working environment for IP students especially those in the final semester. But unfortunately, not all students were

aware of the BYC program. Only students who had followed the program know. It is a pity that the Accounting Department of IP FE UII was not well informed. Based on the results of the interviews, it is obtained that not all respondents felt the benefits. This was because the BYC program only brings IP alumni as the speaker which was considered less effective.

The assessment on the BSC was closed with the question whether Accounting Department of IP FE UII students had the minimum ability to understand financial and economic literacy. This question was used as the last benchmark for Accounting Department of IP FE UII in providing accounting education to give minimal knowledge to all students. Based on the results of the interview, all students felt that the accounting education provided by Accounting Department of IP FE UII had made students mastered the financial and economic literacy.

#### **4.5.2 Research Question 2**

Based on data obtained from management and balanced scorecard, it can be seen that accounting education of Accounting Department of IP FE UII achieved the quality goals from the accounting study program itself. As it should be, one of the functions of BSC implementation was to explain what must be done to achieve the organization's goals and objectives. In the development of BSC, BSC was designed to be more flexible and designed as a tool for each organization (Taulapapa, 2008).



It can be seen from the website that accounting majors had vision, mission and objectives. Based on the description of the vision and objective mission, the accounting study program made graduates as outputs with various competencies and values that were embedded in each individual. In addition, advancing the standards and quality of Accounting Department education is a vision of the Accounting Department. Based on the data obtained, as part of the Accounting Department of FE UII, it had successfully fulfilled its vision, mission and objectives. This could be recognized by the existence of various programs and facilities that supported students to become graduates desired by the Accounting Department. In addition, with the establishment of Accounting Department of IP FE UII, it is also an effort to achieve the vision of the Accounting Department, which was to provide national and international accounting education standart.

By answering research question 2, several functions and benefits of the balanced scorecard could be proven directly in this research. Among others, as the first step to get a successful BSC implementation, by clearly describing the vision, mission and objectives which were then related to the strategy (Brown, 2012).

#### **4.5.3 Research Question 3**

Based on the results of BSC's interpretation of Accounting Department of IP FE UII, and also the analysis of the existing vision, mission and objectives, the three research questions answer whether Accounting Department of IP FE UII can satisfy the stakeholders

involved. In line with the results of research by Susilo's (2007), there was a significant relationship up to 99% between the business inter process and the satisfaction of UII students. Based on the analysis of the interview results, the students of Accounting Department of IP FE UII for batches of 2014 to 2015, generally felt satisfied with what was given by Accounting Department of IP FE UII for students. begin from the first dimension of BSC, which was financial, based on the majority of interview respondents, they agreed that the amount of money they pay to accounts and UII was relatively cheaper compared to other universities. Not only that, students also felt that they had received a return that is comparable to the amount of tuition fees and the *catur dharma* paid.

For the second dimension, the customer dimension consisted of many targets such as qualified education, specialization course, competitiveness. Not only that, in this dimension, it also specifically reviewed students' satisfaction with various courses, facilities, lecturers and staff, and others. From the description of the data in this dimension, it can be summarized, that the majority of interview respondents were satisfied with what was provided by Accounting Department of IP FE UII for students. However, there was an insignificant difference when students were given questions about matters regarding elective courses provided by Accounting Department of IP FE UII. Not only that, in this dimension it also emphasized the ability of Accounting Department of IP FE UII to provide education for students in order to compete with

other graduates, and as Accounting Department of IP FE UII students felt that they had been equipped with accounting education that could be used as a provision to compete with existing rivals.

For internal process dimensions, this dimension focused on the facilities provided by Accounting Department of IP FE UII to support the learning process of students, existing targets such as physical facilities, course content, courses hours and innovative training concepts and others. Overall, the interview respondents felt that they were very satisfied with what was given by Accounting Department of IP FE UII in the teaching and learning process, such as the target academic titles, courses hours, physical facilities, and course content. However, for the target of innovative training concepts and theoretical and practical balances, there were still more students who submit their complaints than felt satisfied. Respondents argued that there were activities that were irrelevant to the field of accounting that must be used as a prerequisite for graduation and the imbalance between the theories with practice lectures. For the last dimension, learning and growth, students are satisfied with the innovations provided by Accounting Department of IP FE UII for their students. These were, the existence of the ACCA program and also the mandatory seminar activities for students who could improve the personality of each individual Accounting Department of IP FE UII student. The last target in this dimension asked the minimum ability of the respondents in

economic and financial literacy. Based on the data obtained, all interview respondents agreed on this.

Other than analyzing student satisfaction, in third research question, there was a picture from the strategy map. This strategy map consisted of components that existed in Accounting Department of IP FE UII. In the implementation of BSC, fourth dimensions of BSC could be adjusted according to the background of each organization (Chen et al., 2006). From that, in the preparation of the strategy map it is also adjusted to the respective background. The Accounting Department of IP FE UII strategy map was compared with the strategy map adopted by Papenhausen and Einstein in Philbin (2011). It can be seen that the difference was not too significant between the two strategy maps. The prominent differences of the two strategy maps was the output of institutions in the dimensions of learning and growth. As for the other three dimensions, the components of each are indeed different, and that was reasonable if different because the two strategy maps were made with different organizational backgrounds.