

APPENDIX

APPENDIX 1 Participant Consent Form

Interviewee
code

I..... voluntarily agree to participate in this research conducted by **Ayunda Salsabilla** to fulfil the data collection of thesis entitled “**Measuring Education Performance using the Balanced Scorecard: The Case of the Accounting International Program, Faculty of Economics, UII**”

I am aware that I have the option of allowing my interview to be tape recorded to ensure an accurate recording of my responses.

I am also aware that excerpts from the interview may be included in the dissertation and/or publications to come from this research, with the understanding that the quotations will be anonymous.

In order to avoid any possibility of misunderstanding in the interview question and answer, I agree to participate in this interview using or

With full knowledge of all foregoing, I agree, of my own free will, to participate in this study.

___ YES ___ NO

I agree to have my interview tape recorded.

___ YES ___ NO

I agree to the use of anonymous quotations in any thesis or publication that comes for of this research.

___ YES ___ NO

Participant’s Name (please print) _____

Participant’s Signature _____ Date _____

APPENDIX 2 Interview Questions

TARGETS (Özpeynirci, et. al., 2015)	MEASURES	QUESTIONS
Financial Dimension		
Tuition fee	<i>Catur Dharma</i> , tuition fee (annually or semester)	<ol style="list-style-type: none"> 1. What do you think about tuition fee at accounting program UII? Is it expensive or cheap? (Syafuruddin, 2018) 2. Are you aware that UII requires you to pay <i>Catur Dharma</i> fee? Is there are any benefit/loss due to the amount of <i>Catur Dharma</i> that should be paid?
Administrator	Responsibilities field, course, comparison of student loads, Education level, Comparison of Performance / Fee, Administrator	<ol style="list-style-type: none"> 3. Are you required to pay a certain fee for administration matter? And what do you think about that? (necessary/unecessary or benefit/loss) 4. Is there any additional fee in certain courses? (i.e. ERP or certain elective courses, thesis fee, etc.) What do you think about the additional fee?
Scholarships and Support	Research scholars, congressional support, student scholarships	<ol style="list-style-type: none"> 5. Does students receive any scholarship and support (financial) from accounting department of IP FE UII? Is the amount satisfying?
Customer Dimension		
Specialization	Student surveys after accounting courses during undergraduate education	<ol style="list-style-type: none"> 6. Does Accounting Department of IP FE UII provides specialization courses? Are you satisfied with that?
Student Satisfaction		<ol style="list-style-type: none"> 7. Are you satisfied with the courses and courses hours that are offered by Accounting Department of IP FE UII? If yes, in what way? If no, please explain? 8. Are you satisfied with the elective courses that are offered by Accounting Department of IP FE UII? If yes, in what way? If no, please explain? 9. Are you satisfied with the facilities that are provided by Accounting Department of IP FE UII? If yes, in what way? If no, please explain? 10. Are you satisfied with all the lecturers and staff that are provided by Accounting Department of IP FE UII? If yes, in what way? If no, please explain?
Qualified Education		<ol style="list-style-type: none"> 11. Do you aware if Accounting Department of IP FE UII have certain standard for courses syllabus so that it can be categorized as qualified education? If yes, what it is? If no, please explain?
Competitiveness		<ol style="list-style-type: none"> 12. Is there any national exams levels (i.e. ACCA, CPA or ERP certification) that must be pursue by the students of Accounting Department of IP FE UII? If yes, what it is and how? 13. What do you think about the job placement opportunities for the students of Accounting

		Department of IP FE UII? Is it good or bad? Please explain.
Prestigious Job Placement	Number of job placement in upper echelons of public or private institutions, Student surveys	14. Do you aware about the alumni of Accounting Department of IP FE UII in job placement opportunities after graduate? 15. Does the accounting education received in Accounting Department of IP FE UII can lead their students to a prestigious job placement?
Internal Processes Dimension		
Academic Number and Title	Number of accounting academicians, Total Students / Total academics	16. Do accounting courses have sufficient credit in total courses during the study period?
Course Hours	Number of compulsory and optional accounting courses, Total credit rate	17. Are the course hours for each subject provided by Accounting Department of IP FE UII is enough? 18. Are the compulsory course for each subject provided by Accounting Department of IP FE UII is enough?
Course Content and Course Materials	Lecture evaluation form and student surveys	19. Are the course materials used in accounting courses sufficient? 20. Are the number of accounting courses sufficient for providing required equipment after graduate? (Syafuruddin, 2018)
Physical Facilities	Number of physical facilities like classroom etc. used in accounting courses,	21. Are the physical facilities used along courses such as the number of classes, computers, projectors etc. sufficient? (Syafuruddin, 2018)
Innovative Training Concept	Student surveys	22. Does the accounting education that you took reveals your leadership ability? (Syafuruddin, 2018) 23. What do you think about training programmes offer by Accounting Department of IP FE UII? i.e. OMT and LKID, LKIM, LKIL
Theoretical / Practical Balance	Education-training plan	24. Does Accounting Department of IP FE UII offer students the practical education in accounting field? 25. Do you think the courses in Accounting Department of IP FE UII are balanced between theoretical knowledge and practical in accounting courses?
Learning and Growing Dimension		
Career Guidance	Student surveys	26. Can you set your career by the accounting education that you took? If yes, in what way? If not, why not? 27. Are you aware that Accounting Department of IP FE UII provide 'Bridge Your Career' seminar? What do you think about that?
Conferences	Number of conferences and	28. Does the accounting education that you got can

and Meetings	meetings regarding the field of accounting	lead you into seminars or conferences?
Sense of Social Responsibility	Student surveys	29. Does the accounting education that you took provides you sense of social responsibility? (Syafuruddin, 2018) 30. What do you think about programmes offered by Accounting Department of IP FE UII to enhance students' sense of responsibility? i.e. KKN (field work)
Personal Capabilities		31. Do you get the ability of minimum economic and financial literacy by the accounting education that you gain? (Syafuruddin, 2018)



APPENDIX 3 Sample of Interview Transcript

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QUESTIONS	ANSWERS
Financial Dimension	
1. What do you think about tuition fee at accounting program UII? Is it expensive or cheap? (Syafuruddin, 2018)	I don't think its comparable with the facilities provided. The tuition fee can be categorized as standard rather than expensive, but the programs that are provided by the department are not related to any international events. I felt disappointed, because if its compared to regular program, the IP demand more tuition fee, and as the education program, I think regular program is way much better than IP program.
2. Are you aware that UII requires you to pay <i>Catur Dharma</i> fee? Is there are any benefit/loss due to the amount of <i>Catur Dharma</i> that should be paid?	Yes I am aware, and I realize the importance of paying the <i>catur dharma</i> . the payment is for buildings, and facilities that are provided by the University. the amount that must be paid for catur dharma is relatively expensive, and I am not sure what differentiate the amount of catur dharma among students. and I don't really know the personal benefit of paying catur dharma.
3. Are you required to pay a certain fee for administration matter? And what do you think about that? (necessary/unecessary or benefit/loss)	Yes, for example, printing the smester transcript. Just for printing, why we must pay Rp100,000 ? And as a punishment, if students' lost their exam card, we also must pay Rp100,000 just to re-print the exam card form of paper. I realize what are the values that IP trying to teach the students, but the amount should be reconsidered again, it is very disserve for students.
4. Is there any additional fee in certain courses? (i.e. ERP or certain elective courses, thesis fee, etc.) What do you think about the additional fee?	Yes, and it is very not beneficial. we were charged for Rp300,000 in ERP course, they payment was for books and account. But what we got was just a copy books instead of the original bools. And I think, since ERP is one of the compulsory courses, so these payment should already include in the tuition fee.
5. Does students receive any scholarship and support (financial) from accounting department of IP FE UII? Is the amount satisfying?	The accounting department did not give financial support for students in our batch. And for IP, they provide financial support but the amount is very little, and it is unsatisfying. Still, 90% of the total expense for any programs was from personal funding.
Customer Dimension	
6. Does Accounting Department of IP FE UII provides specialization	Yes, what I think it is very beneficial for students is the availability of ERP courses, since not all universities have the course. And we if students would like to focus

courses? Are you satisfied with that?	on ERP, they are provided with so many program from the ERP centre itself.
7. Are you satisfied with the courses and courses hours that are offered by Accounting Department of IP FE UII? If yes, in what way? If no, please explain?	Yes I do feel satisfied with the courses hours provided. But if I can suggest, the courses after 6pm should not be conducted, since it is no longer students' productivity hours. (7)
8. Are you satisfied with the elective courses that are offered by Accounting Department of IP FE UII? If yes, in what way? If no, please explain?	For the option, it is very satisfying. But the problem is the Accounting IP students' are not able to choose the elective courses since the courses was already arranged by the management. (8)
9. Are you satisfied with the facilities that are provided by Accounting Department of IP FE UII? If yes, in what way? If no, please explain?	I don't feel satisfied with the facilities, since I wish the IP students can have their personal laboratory which can only be used for IP students. and maybe IP students should also be provided with free charge in printing or photo-copy. (9)
10. Are you satisfied with all the lecturers and staff that are provided by Accounting Department of IP FE UII? If yes, in what way? If no, please explain?	I do feel satisfied with lectures provided by the accounting department. The lectures, I think, it is very qualified in their major. But, for the staff, I'm not really satisfied, sometimes they seems confused with their responsibilities, which cause confusion among students in receiving information. And in my opinion, the staff should be trained more, so that misunderstanding will not always happen. (10)
11. Do you aware if Accounting Department of IP FE UII have certain standard for courses syllabus so that it can be categorized as qualified education? If yes, what it is? If no, please explain?	Yes I did, and it is qualified. One of the indicator is the use of courses' syllabi that lecture always explained before the class begin. But, still, sometimes lectures taught what was not written in the syllabi and just follow their self, and that is sometime what I can categorized as unqualified.
12. Is there any national exams levels (i.e. ACCA, CPA or ERP certification) that must be pursue by the students of Accounting Department of IP FE UII? If yes, what it is and how?	Yes there is, what we must joined is the SAP-ERP course. And if the students are really passionate about ERP it will be beneficial. and another benefit from ERP course is the certificate that we got at the end period. (12)
13. What do you think about the job placement opportunities for the students of Accounting Department of IP FE UII? Is it good or bad? Please	Yes, as it based on personal experience. There are also relation from alumni which can help other students or graduates. And I think, when we apply for jobs with IP certificate, I believed it will be much more easier, since IP students have more competencies.

explain.	
14. Do you aware about the alumni of Accounting Department of IP FE UII in job placement opportunities after graduate?	Yes I believe it can. There, are some Accounting IP senior who joined all students exchange program and as one of the fastest graduate, and now they're pursuing master degree and have a job opportunity in overseas. (14)
15. Does the accounting education received in Accounting Department of IP FE UII can lead their students to a prestigious job placement?	I think it is not only seen from the knowledge that we obtained. Knowledge is not the one who always determines, because what we learned in accounting IP is just the same as what was taught in other universities. Not decisive. (15)
Internal Process Dimension	
16. Do accounting courses have sufficient credit in total courses during the study period?	Enough to meet accounting learning standards. I expect to receive more practical knowledge that can be applicable in working area.
17. Are the course hours for each subject provided by Accounting Department of IP FE UII is enough?	It is satisfying enough. The time allocation for each credits it was not too much or too little. (17)
18. Are the compulsory course for each subject provided by Accounting Department of IP FE UII is enough?	Yes it is enough, the compulsory subject also enough. (18)
19. Are the course materials used in accounting courses sufficient?	Theoretically yes, but not for practical. But sometimes lecture will explain about how to apply it. (19)
20. Are the number of accounting courses sufficient for providing required equipment after graduate? (Syafuruddin, 2018)	Yes it is sufficient for graduate requirement. (20)
21. Are the physical facilities used along courses such as the number of classes, computers, projectors etc. sufficient? (Syafuruddin, 2018)	It is sufficient but for some rooms there are speakers that cannot be used, which is very unfortunate.
22. Does the accounting education that you took reveals your leadership	Not if in the "accounting" subject. But in subject, such as audit, it gives knowledge about how accountant should

<p>ability? (Syafuruddin, 2018)</p> <p>23. What do you think about training programmes offer by Accounting Department of IP FE UII? i.e. OMT and LKID, LKIM, LKIL</p>	<p>be responsible and honest. (22)</p> <p>The training provided is borne, theoretically yes, the practice is not optimal, but there are no job training or applying job simulation. For example, I hope that in Bridging Program class students were taught how to get a job or others. But the ones taught are only to mini research. (23)</p>
<p>24. Does Accounting Department of IP FE UII offer students the practical education in accounting field?</p> <p>25. Do you think the courses in Accounting Department of IP FE UII are balanced between theoretical knowledge and practical in accounting courses?</p>	<p>Yes only for Technology Based Audit subject. But it was not satisfying. Because during the course students still work based on books. (24)</p> <p>It was not balanced. And I think it is better that accounting department make it balanced between theoretical and practical. If students are given practical education, it can help students to get more understanding. (25)</p>
<p>Learning and Growth Dimension</p>	
<p>26. Can you set your career by the accounting education that you took? If yes, in what way? If not, why not?</p> <p>27. Do you aware that Accounting Department of IP FE UII provide 'Bridge Your Career' seminar? What do you think about that?</p>	<p>So far, what I can set is only to be an accountant. But with the help of other courses which was not only theoretical, it helps me to be more specify in setting my career. (26)</p> <p>Not really, because the seminar only told me to do this and that. But for some of the speakers who gave a real example, it was useful but the contents depended on the speakers. (27)</p>
<p>28. Does the accounting education that you got can lead you into seminars or conferences?</p>	<p>Not yet at that point. Because the education that I received was only a theory, but for competition and conferencing etc. it was more for its application.</p>
<p>29. Does the accounting education that you took provides you gain sense of social responsibility? (Syafuruddin, 2018)</p> <p>30. What do you think about programmes offer by Accounting Department of IP FE UII to enhance students' sense of responsibility? i.e. KKN</p>	<p>Not at all. Because you can't get the relationship with the education I received and the social responsibility. but for audit subjects can provide social responsibility so that fraud does not occur. (29)</p> <p>It was very useful for the students. (30)</p>

(field work)	
31. Do you get the ability of minimum economic and financial literacy by the accounting education that you took? (Syafuruddin, 2018)	Yes I do get that.

Question References:

Özpeynirci, R., Yücenur, M., Apak, İ., & Polat, Y. (2015). A comparative analysis of accounting education ' s effectiveness with the balanced scorecard method□: A case study of KMU. *Social and Behavioral Sciences*, 174, 1849–1858. <https://doi.org/10.1016/j.sbspro.2015.01.847>

Syafuruddin, A. R. (2018). *Measuring Accounting Education Performance with Balanced Scorecard: A case study from Indonesia*. Universitas Islam Indonesia. <https://doi.org/10.1360/zd-2013-43-6-1064>

