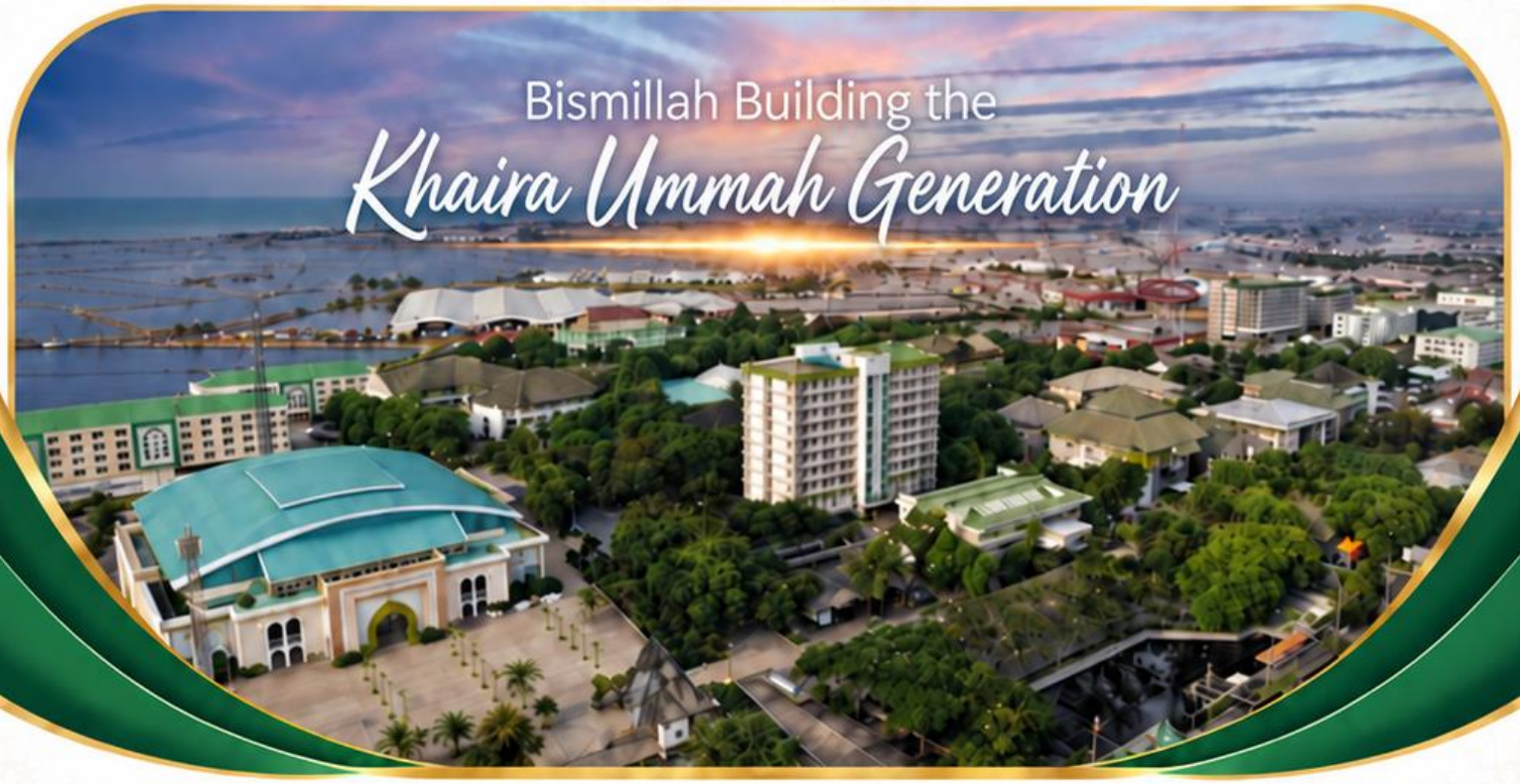
UNIVERSITAS ISLAM SULTAN AGUNG

STRATEGIC PLAN
(RENSTRA)
FACULTY OF ECONOMICS AND BUSINESS

2025–2029



Internationalisation and Digital Transformation Based on Islamic Academic Culture

Khairu Ummah • STEAM • Inclusive • Digital • Impactful

ACADEMIC DRAFT FOR DATA VALIDATION AND RATIFICATION

Semarang • 2026

FOREWORD

Bismillāhirraḥmanirraḥīm.

The UNISSULA Faculty of Economics and Business (FEB) Strategic Plan for 2025–2029 is a joint direction in developing FEB UNISSULA as an integral part of Sultan Agung Islamic University to produce the Khaira Ummah generation. The UNISSULA FEB Strategic Plan was prepared by deriving and operationalizing the strategic direction in the Sultan Agung Islamic University (UNISSULA) Strategic Plan for 2025–2029 in accordance with the context, needs and priorities of faculty development. This document translates this direction into missions, goals, strategic targets, performance indicators, programmes, activities and annual targets that are measurable and can be evaluated periodically. The FEB Strategic Plan serves as a guideline for aligning policies, budgeting, human resource development, governance and implementation of the Tridharma during the 2025–2029 period.

The preparation of UNISSULA's FEB Strategic Plan is based on UNISSULA's identity which includes the reconstruction of knowledge, Islamic Academic Culture, tafaqquh fiddin, da'wah, and rahmatan lil 'alamin. The values of trust, justice, ihsan, deliberation and benefit are the basis for the development of education, research, community service, student services and faculty governance. Thus, improving academic and institutional performance continues to run in line with the Islamic values that are UNISSULA's identity.

UNISSULA's FEB Strategic Plan for 2025–2029 also responds to the changing demands of higher education through the implementation of Outcome-Based Education, the STEAM approach, inclusive and flexible learning, digital transformation and artificial intelligence, as well as strengthening internationalization, innovation and downstreaming. All initiatives are directed at improving the quality of graduates, the relevance of economic and business knowledge, competitiveness, and the adaptability of the academic community while still upholding Islamic ethics, data protection, and academic integrity.

UNISSULA's FEB Strategic Plan is a moral contract as well as a managerial contract for all academics and faculty stakeholders. Each unit is obliged to reduce strategic targets into operational plans, indicators, responsible persons, resources, schedules and evidence of achievement. Implementation and achievement are monitored through a continuous cycle of determination, implementation, evaluation, control and improvement. The evaluation results are used to strengthen effective programmes, correct weaknesses, and ensure FEB UNISSULA's contribution to achieving the university's strategic targets. By consistently maintaining Islamic values and consistently implementing this strategic direction, FEB UNISSULA is expected to increasingly contribute to the nation, people and world civilization.

Semarang, 2026

Dean of FEB Sultan Agung Islamic University

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LIST OF ABBREVIATIONS

This list contains abbreviations used in the UNISSULA 2025–2029 Strategic Plan document.

Abbreviation	Extension/meaning	Abbreviation	Extension/meaning
ACQUIN	Accreditation, Certification and Quality Assurance Institute	LMS	Learning Management System
AI	Artificial Intelligence	P4M	Education, Research and Community Service Management Unit at the Faculty level
ASICs	Accreditation Service for International Schools, Colleges and Universities	MBKM	Independent Learning Independent Campus
BAN-PT	National Accreditation Board for Higher Education	OBE	Outcome-Based Education
N/A	Not Applicable	PDDIKTI	Higher Education Database
BudAI	Islamic Academic Culture	PHTC	Fast Best Results Programme
CPL	Graduate Learning Outcomes	PkM	Community Service
CQI	Continuous Quality Improvement	PPEPP	Determination, Implementation, Evaluation, Control and Improvement
DOAJ	Directory of Open Access Journals	QS	Quacquarelli Symonds
DPK	Employed Civil Servant Lecturers	RKAT	Year's Work Plan and Budget
ESG	Environmental, Social, and Governance	RPJMN	National Medium Term Development Plan
IKK	Activity Performance Indicators	SDGs/TPB	Sustainable Development Goals/Sustainable Development Goals
IKSS	Strategic Target Performance Indicators	SINAU	UNISSULA Academic Information System
IKT	Additional Performance Indicators	SYNTA	Science and Technology Index
IKU	Key Performance Indicators	SN Higher Education	National Higher Education Standards
IP/IPR	Intellectual Property/Intellectual Property Rights	SPMI	Internal Quality Assurance System

Abbreviation	Extension/meaning	Abbreviation	Extension/meaning
L. A. M	Independent Accreditation Agency	STEAM	Science, Technology, Engineering, Arts, and Mathematics
LAMEMBA	Independent Accreditation Institute for Economics, Management, Business and Accounting	International cooperation unit	Times Higher Education
SDI Units	Unit that manages Lecturer and Staff Data	PMB Unit	Unit that manages new student admissions data at the Faculty
GPM	Study Programme Level Quality Assurance Group	UI GreenMetric	UI GreenMetric World University Rankings

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CHAPTER I. INTRODUCTION

1. 1. General Condition

UNISSULA's Faculty of Economics and Business (FEB) develops education, research and community service with Islamic Academic Culture as a value system in implementing the tridharma of higher education. UNISSULA's FEB academic portfolio shows that the number of study programmes remains at 6 study programmes during the 2021–2025 period. In the same period, the number of active students was recorded at 2, 631 students in 2021 and increased to 2, 855 in 2025, while the number of lecturers grew from 68 in 2021 to 70 people in 2025. Changes in the scale of services, academic capacity, technological developments, and the dynamics of stakeholder needs require FEB UNISSULA to strengthen the integration of policies, curriculum, research, financing, facilities and infrastructure, human resources, and governance. manage the faculty.

Data for 2025 is used as the initial condition in preparing the 2025–2029 FEB UNISSULA Strategic Plan, taking into account the 6 study programmes that are part of the FEB UNISSULA academic portfolio during the 2021–2025 period. Each data is used by taking into account the year of measurement, coverage, denominator and data cutoff date. Differences in data sources are not averaged or exchanged, but need to be explained and reconciled in supporting documents so that the planning, monitoring, evaluation and performance assessment processes of FEB UNISSULA can be carried out in a consistent, measurable and traceable manner.

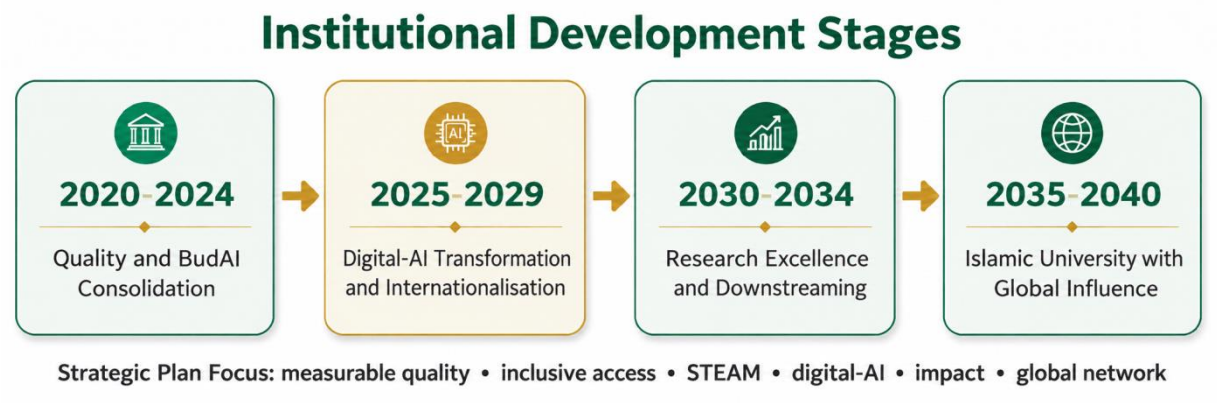

Figure 1. 1 Position of the 2025–2029 Strategic Plan in the development stages of FEB UNISSULA

1. 1. 1. Evaluation of the Achievements of the FEB UNISSULA Strategic Plan 2020–2024

The evaluation for the 2021–2025 period shows that FEB UNISSULA has a strong academic quality foundation, which is reflected in the accreditation status of the study programmes managed. In that period, the D3 study programme had a rating of Excellent, Bachelor of Management had a rating of Excellent, Bachelor of Accounting had a rating of Superior, Master of Accounting had a rating of Good, Master of Management had a rating of Very Good, and the Doctoral Programme in Management Science (S3) had a rating of Excellent. This condition shows that the majority of UNISSULA FEB study programmes have achieved a high level of formal quality, as well as becoming the foundation for strengthening academic quality and developing faculty competitiveness in the 2025–2029 Strategic Plan period.

In the future, these accreditation achievements need to be maintained and improved through strengthening the quality of learning, human resources, research and community service, governance, stakeholder involvement, as well as data-based continuous improvement. Thus,

accreditation is not only seen as a formal achievement, but as a representation of a quality culture that is applied consistently throughout all FEB UNISSULA study programmes.

Table 1. 1 Framework for evaluating the achievements of UNISSULA FEB Strategic Plan 2020–2024

Areas	Achievements/foundations	Quantitative evidence is available	Gaps	Implications 2025–2029
Quality and accreditation	At the beginning of the period, 5 of the 6 FEB study programmes were accredited A BAN-PT. Since 2022 there will be a transition of accreditation to LAMEMBA.	Conversion of S1 Accounting from A BAN-PT to Unggul LAMEMBA. Until 2025 there will be 4 Excellent, 1 Very Good, and 1 Good.	There are still study programmes with Good and Very Good ratings and need to strengthen reaccreditation readiness.	Strengthening accreditation monitoring and accelerating the improvement of study programme rankings towards excellence in a sustainable manner and international accreditation.
Education	Active students increased from 2, 631 (2021) to 2, 855 (2025)	2025: 2, 855 students and 70 lecturers; ratio is approximately 1: 15. 35	The 2021–2025 documents regarding OBE are not yet complete, as well as the need for quality LMS updates, AI, accelerated pathways and adequate accommodation	Initial condition audit 2025; OBE-STEAM, learning analytics, flexibility and inclusion
Students/graduates	Performance 2022–2025: 7; 4; 21; 26 achievements	2025 graduates: 1, 092 by level, with a percentage of graduates on time of 84. 4%	The number of graduates tracked in the Tracer study is not yet optimal	Integrated tracer, early warning, career readiness and Khaira Ummah index
HR	Lecturers increased from 68 (2021) to 70 (2025); S3 from 27 to 50	Professors: 8 (2021), 11 (2022), 11 (2023), 14 (2024), 19 (2025)	Distribution per study programme/cluster and regeneration route is not evenly distributed	Talent management, further studies, certification, and acceleration of positions
Research	Research 2021–2025: 171; 163; 237; 256; 344 titles	Scopus 2021–2025: 44; 52; 84; 47; 24 articles	The increase in output does not automatically indicate citation, adoption or downstreaming	*Centre of Excellence, consortia, citations, Innovation Readiness Levels, licensing and commercialization*
PkM	PkM 2021–2025: 34; 28; 25; 35; 30 activities	Internal PkM Grants 2021-2025 IDR 1, 143, 600, 000 billion; 2021-2025 External PkM Grants IDR 1, 407, 372, 650 billion; 240 internal activities	Partner outcomes and sustainability have not been reported as a year series	Living laboratories, initial beneficiary conditions, outcomes, and sustainability strategies

Areas	Achievements/foundations	Quantitative evidence is available	Gaps	Implications 2025–2029
Finance	FEB revenue is IDR. 49, 735, 450, 000 in 2024 and Rp. 58, 051, 975, 000 in 2025.	Up 16. 72% in 2025	Plan-actual deviation and concentration on tuition	Performance-based budgeting, cash scenarios, and revenue diversification
Governance	The profile lists 89 collaborations; document recap and different details aggregation	The number of collaborative activities is 145 activities	Need to distinguish unique partners, documents, active status, period, and reconciliation	One data, risk-based PPEPP, and evidence dashboard

1. 1. 2. Evaluation of UNISSULA FEB IKU Achievements in 2025

The 2025 evaluation differentiates between reported realisation, derivative calculation results, targets and indicators that do not yet have sufficient evidence. Data shows 6 study programmes, 2, 885 active students, 70 lecturers, 4 study programmes with a Superior rating, 27 doctoral lecturers, 19 professors, and 24 Scopus articles. The student achievements recorded in the graph total 26 achievements. Collaboration data is read separately between institutional profiles, annual document recaps, and details of MoUs, MoAs, and IAs because the aggregate sources are not entirely consistent. Table 1. 2 differentiates the 2025 reference figure from the actual.

Table 1. 2 Target position and readiness of main indicators in 2025

Indicator	Unit	2025	2025 data	Data owner	Minimum proof
2. 1. 1 Superior Accreditation	%	67	67 (4 of 6 study programmes)	Faculty	Accreditation decree; list of products
2. 1. 2 International accreditation/recognition	%	33	33 (2 of 6 study programmes)	Faculty	Accreditation decree; list of products
2. 1. 6 Active students	Student	2.855	2.855	WD 1	List of students; data cutoff date
2. 3. 7 Student–lecturer ratio	Ratio	1:15,35	1:15,35	WD 1/SDI Unit	2, 855 active students at PDDIKTI and a total of 70 lecturers
2. 4. 1 Doctoral lecturer	%	71	71 (50 of 70 lecturers)	SDI Units	Diploma; lecturer data
2. 4. 2 Professor	%	27,14	19 (19 of 70 lecturers)	SDI Units	Position decree; lecturer data
2. 4. 4 Educator certification	%	49	49 (34 of 70)	SDI Units	Educator certificate; unique lecturer
3. 1. 1 Lecturers are involved in research	%	100	100	P4M	Contract; researcher's identity

Indicator	Unit	2025	2025 data	Data owner	Minimum proof
3. 1. 2 Reputable journal articles/lecturers	%	34	34 (24 of 70)	P4M	Document type; affiliation; lecturer data
3. 1. 5 Certified KI/IPR	Amount	7	7	P4M	Registration number/certificate
6. 1. 7 Acceptance of the plan	%	74	74	WD 2	Plans and realisation are comparable
6. 1. 9 Annual income	Rp billion	58,051	58,051	WD 2	Financial reports; recording base

1. 1. 3. Analysis of Achievements in Educational Service Aspects

Educational services develop following changes in the scale of universities. The portfolio increased from 5 study programmes in 2020 to 6 in 2024, while active students increased from 2, 631 in 2023 to 2, 773 in 2024, and 2, 855 in 2025. Previously there was a decrease in active students from 2021 and 2022 of 3, 303 and 3, 400. The significant decrease to 2, 631 in 2023 is due to changes in the choices and behaviour of prospective students after the Covid-19 pandemic.

The reported student to lecturer ratio moved from 1: 12. 2 in 2022 to 1: 15. 35 in 2025. The data shows the urgent need to ensure OBE, STEAM, digital learning, academic support and CPL achievement assessments grow as fast as student numbers.

Until August 2026, the Faculty of Economics and Business, Sultan Agung Islamic University will have 7 study programmes consisting of 1 D4 programme, 3 undergraduate study programmes, 2 master's programmes, 1 doctoral programme. The accreditation status in the attachment includes 4 Excellent, 1 Very Good, and 2 Good. The separation of data limits of 2025 and August 2026 maintains consistency in denominators in setting targets and evaluating faculty performance, as well as the Faculty's efforts to produce human resources who have thoughts and skills that suit the latest industry needs.

Table 1. 3 Analysis of educational services

Dimensions	Strength	Gaps	Strengthening direction
Curriculum	6 study programmes by 2025; the OBE percentage has not yet reached 100%.	CPL-CPMK and CQI mapping is not 100% uniform	100% OBE-STEAM-BudAI study programme by 2029
Learning process	2, 855 active students and a ratio of 1: 15. 35 in 2025	The quality of interactions/assessments has not been measured consistently	Learning analytics and portfolio audit
Flexibility	Comparable RPL/micro-credentials/acceleration paths	RPL, micro-credentials, hybrids, and accelerated pathways are not yet evenly distributed	Choice of learning paths that are guaranteed quality

Inclusivity	Institutional appropriate/disability accommodation	Standards for disability services and assistive technology need to be institutionalized	Universal design and decent accommodation
Relevance	Tracer 2025: 319 respondents from 1, 092 recorded graduates	User input and the future of work have not always been included in the curriculum	Advisory board and two-year review

1. 1. 4. Analysis of Achievements in Student and Graduate Aspects

Active students in the Faculty of Economics and Business increased from 2, 631 in 2023 to 2, 773 in 2024, and 2, 855 in 2025. The academic and non-academic achievements of FEB students show an increasing trend from year to year, although the classification of achievements between years is not completely uniform so it needs to be standardised in the next Strategic Plan period. The 2025 FEB Tracer Study has collected 349 respondents from the 1, 092 graduates of the 2024 cohort, so that the 2025–2029 period must strengthen the response rate, quality of work, waiting period, entrepreneurship, Khaira Ummah character, and social contribution of graduates as a basis for improving the curriculum.

The percentage of on-time graduation in the FEB environment is calculated based on the standard study period for each level, namely D3 = 3 years, S1 = 4 years, Masters = 2 years, and S3 = 3 years: :

Table 1. 4 Analysis of students and graduates

Dimensions	Starting position	Data/quality gaps	Directions 2025–2029
Access	Active students: 2, 631 (2023) to 2, 855 (2025)	Data on vulnerable/disabled groups is not yet consistent	Access segmentation, KIP/scholarships, and retention
Achievement	Increasing student achievement at all levels (diploma, undergraduate and postgraduate) both academically and non-academicly.	Achievement and recognition portfolios have not been integrated	Student digital portfolio
Graduation	922 or 84. 4% of graduates recorded in 2024 graduated on time.	Timely graduation per study programme needs to be determined	Early warning and academic assistance
Career	78% of tracer respondents in 2025 will have a job	Tracer response rate and quality of work	Target yield of 85% in 2029

Global	A number of international students attend full-time courses at both undergraduate and postgraduate levels	Participation is still limited	International Unit Programme, International Undergraduate Programme, and outward mobility

1. 1. 5. Analysis of Achievements in Aspects of Teaching Personnel and Education

Lecturer capacity increased from 68 people in 2021 to 72 in 2022, 72 in 2023, 72 in 2024, and 70 in 2025. Lecturers with doctoral qualifications increased from 27 people in 2021 to 48 in 2022, 52 in 2023, 51 in 2024, and 50 in 2025. Pathways Academic positions show sharper acceleration: professors increased from 8 people in 2021, 11 in 2022, 11 in 2023, 13 in 2024, and 18 in 2025. This is the basis for preparing talent development pathways, further studies, certification, workload and expertise regeneration.

Table 1. 5 Analysis of teaching and education personnel

Dimensions	Starting position	Gaps	Strengthening direction
Qualification	Doctoral Lecturers: 27 (2021), 48 (2022), 52 (2023), 51 (2024), 50 (2025)	The number of doctoral lecturers continues to increase but will decrease in 2025	Map of doctoral needs and further study targets per study programme
Academic position	Professors: 8 (2021) to 18 (2025)	The growth of professors has not been evenly distributed according to scientific fields	Professor's roadmap and annual targets
Competence	32 professionally certified lecturers by 2025	Relationship with positions and work processes	Academy digital, AI, quality, language, profession
Recognition	International activities as many as 89: 13 (2022), 23 (2023), 23 (2024), 30 (2025)	Global collaboration is not yet evenly distributed	Strengthening collaboration and international activities in 2029
Tendik	There are 43 students in (2025) and 3 further studies (2025)	As many as 7% are currently pursuing further studies from 43 schools	Certification 8% and study/development 6%

1. 1. 6. Analysis of Achievements in Research and Community Service Aspects

The 2021–2025 research portfolio numbers 171, 163, 237, 256, and 344 titles, for a total of 1176 titles. In 2025, research will consist of 854 internal titles and 322 external titles. Scopus publications reached 44, 52, 84, 47, and 24 articles, or 251 articles during that period. There are 227 PkM activities with the following details: 34 (2021), 28 (2022), 25 (2023); 35 (2024); 30 (2025). The value of internal research and PkM grants is IDR 10, 210 billion and IDR 1, 143 billion, respectively. This data shows the capacity of sustainable activities, but controls need to assess consistency of funding, quality of outcomes, utilisation, and changes in partners, not just the volume of activities.

Table 1. 6 Analysis of research and community service

Dimensions	Initial conditions are available	Gaps	Target direction
Research participation	762 internal proposals funded in 2021-2025 and 51 received national grants in 2021-2025	Not evenly distributed between study programmes	80% by 2029
Publications	251 Scopus: 44 articles (2021), 52 (2022), 84 (2023), 47 (2024) and 24 (2025)	Quality of journals and citations	Increase Scopus publications and cited articles consistently.
Intellectual property	There are 53 patents in 2021-2025	Licensing and utilisation	90 IPs and 42 draft patents per year
Downstreaming	51 External grants: 7 (2021), 8 (2022), 11 (2023), 14 (2024) and 11 (2025 with total other funding worth IDR 8. 976 billion	Technology/market validation	7 research reached the specified stage
PkM	227 activities: 34 (2021), 28 (2022), 25 (2023); 35 (2024); 30 (2025) internal funds amounting to IDR 1. 143 billion	Results and sustainability	The faculty provides mentoring partners to continue to improve activities and monitor programme sustainability

1. 1. 7. Analysis of Achievements in Financial Aspects

The financial management of the Faculty of Economics and Business (FEB) is directed at ensuring the sustainability of the implementation of Tridharma, improving the quality of academic services, and achieving the faculty's strategic targets. In 2024, FEB's actual revenue will be IDR. 49, 735, 450, 000, while in 2025 it will be IDR. 58, 051, 975, 000, or an increase of 16. 72%. The actual expenditure for each is IDR. 32, 482, 471, 930 and Rp. 40, 132, 162, 152, so the surplus position was recorded at Rp. 17, 252, 978, 070 in 2024 and Rp. 17, 919, 812, 848 in 2025.

Table 1. 7 Financial analysis

Dimensions	Starting position	Risks/gaps	Directions 2025–2029
Income structure	FEB revenue is IDR. 49, 735, 450, 000 in 2024 and Rp. 58, 051, 975, 000 in 2025.	Risk concentration	Non-tuition fee income 25% in 2029 (IKSS 6. 1. 10)
Research funding	FEB lecturers' internal and external research funds amount to Rp. 10, 210, 220, 000 and IDR 9, 833, 643, 234 in 2021-2025.	Scale and sustainability	External research funding IDR 5 billion in 2029 (IKSS 3. 1. 9)

Dimensions	Starting position	Risks/gaps	Directions 2025–2029
PkM Funding	Internal and external PkM funds for FEB lecturers amount to IDR 1, 143, 650, 000 and IDR. 1, 407, 372, 650 in 2021-2025	Partnership and results	External PkM funding IDR 1 billion in 2029 (IKSS 4. 1. 6)
Alumni Scholarship	There is no comparable 2021–2025 alumni fund series available	Fund governance and donor expansion	IDR 2 billion in 2029
Accountability	2025 revenue trend increases 16. 72%; comparable plans need to be completed	Budget performance integration	Value of benefits over costs and outcomes-based reporting

1. 1. 8. Analysis of Achievements in Facilities and Infrastructure Aspects

The availability of FEB facilities and infrastructure needs to be aligned with developments in the number of students, lecturers, educational staff, study programmes, as well as technology-based learning needs. The number of FEB students changed from 2, 733 people in 2024 to 2, 855 people in 2025. In the same period, the number of lecturers changed from 72 to 70 people, while the number of educational staff increased.

The main facilities managed or used by FEB include 26 classrooms, 2 Smart Class Rooms (Hybrid Learning), 2 laboratory rooms, 2 lecturer work rooms, 2 education staff rooms, 2 student service rooms, and other supporting facilities. Digital application inventory increased from 8 in 2021 to 27 in 2025. Investment priorities are therefore determined based on utilisation, facility conditions, accessibility, safety, service availability, life cycle costs, as well as user needs.

Table 1. 8 Analysis of facilities and infrastructure

Areas	Starting position	Gaps	Strengthening direction
Smart Room Class	2855 students and 6 study programmes will be served by 2025	Function and utilisation standards	87% standard by 2029
Laboratory	Capacity of 40 computers (2020) increased to 60 with the latest facilities (2025)	Certification, safety, calibration	Road map for meeting LAM/professional standards
Library	2025: 13, 968 titles/36, 546 copies; reconciliation with the 2022–2024 series	Interoperability and information literacy	Smart library and bibliometric support
Accessibility	Disabled facilities only on the 1st floor (2020), additional lift for accessibility (2024)	Physical/digital barriers	100% of faculty meet 2029 standards
Digital infrastructure	Application inventory: 8; 14; 19; 25; 27 in 2021–2025	Integration, cyber, sustainability	Core service integration, resilience, and availability measurement

1. 1. 9. Learning for the 2025–2029 Period

Lessons learned from the implementation of the Strategic Plan for the previous period show that improving the quality of FEB must rely on consistent data, sustainable quality management, and the connection between programmes and measurable results. Changes in the number of students from 2, 733 people in 2024 to 2, 855 people in 2025, the number of lecturers from 72 to 70 people, and the student to lecturer ratio of 1: 15. 35 in 2025 need to be the basis for structuring learning capacity and academic services.

In the 2025–2029 period, FEB prioritizes OBE and STEAM standardisation, LMS strengthening, flexible learning, controlled acceleration, disability services, and safe use of AI. Indicators that do not yet have comparable series must be equipped with definitions, denominators, sources of evidence, and initial conditions before being used to assess programme success.

Table 1. 9 Key learnings for the period 2025–2029

Lesson	Meaning	Management consequences
Data first	Each target must have an operational definition, owner, source, frequency, and evidence	Dictionary of indicators and reconciliation 2025
Quality as a cycle	Accreditation is proof of a system, not a momentary project	Risk-based PPEPP and CQI
Values become behaviour	BudAI and Khaira Ummah must be measurable in process and results	Rubrics, surveys, portfolios and audits
Human-centred technology	Digital and AI expand access, quality and efficiency with ethical controls	AI governance and learning analytics
Impact on activities	Research/PKM is assessed by adoption, change and sustainability	Initial conditions, outcomes, and beneficiary feedback
Meaningful internationalizati on	Collaboration is assessed from output, mobility, quality and reputation	Partnership portfolio and quality recognition

1. 1. 10. SDGs, Environment and Global Ranking Strategic Issues

The integration of 17 TPB/SDGs becomes a framework for connecting the Tridharma, campus operations, partnerships and decision making. In 2025, the most measurable evidence will appear in THE Impact Rankings for the SDG 9 category: UNISSULA is ranked 17th nationally and 401st in the world. These achievements provide an initial basis for innovation and infrastructure, but the other 16 goals still require disaggregated initial conditions, data owners, target years, as well as evidence of impact at the bureau, institution, unit, faculty and study programme levels.

In the environmental dimension, the 2021 Chancellor's Report named UNISSULA as the best private university in Central Java in the UI GreenMetric which was participated by 956 universities. That status is maintained in 2022 when participation increases to 1, 050 universities from 85 countries. The 2023 report records Central Java as number 1 with a score of 84. 15. In 2024 the position was reported to be ranked 67th nationally and 717th in the world, while the update on December 17 2025 recorded an increase to 54th national and 529th in the world with a score of 6, 762. 5. This shows progress, but action plans must scale down to energy, emissions, water, waste, transportation, open space, and sustainability education and research.

In ranking academic reputation and impact, the 2023 Report states that Central Java is ranked 1st in THE. The 2024 and 2025 reports then detail national positions in several fields, including ranking 26th for Law, 32nd for Computer Science, 30th for Electrical Engineering, and 27th for Medicine and Dentistry; these numbers should be read according to category and edition, not as a single university ranking. For THE Impact 2025, SDG 9's position, ranked 17th nationally and 401st in the world, is the most direct indicator related to the SDGs agenda.

Digital visibility also increases but is affected by data limits. On the Webometrics openness indicator, the national position rose from 94 in 2021 to 29 in 2022. The 2023 report said it ranked 1st in Central Java with a score of 13, 716; the 2024 report recorded a ranking of 47th nationally and 3, 516th in the world. In the 2025 Report, the initial summary still listed a national ranking of 47, while the July 31 2025 update recorded a national ranking of 31. The Strategic Plan uses data by keeping track of data boundaries so that improvements in repository openness, site quality, citations, and scientific excellence can be tracked.

The implication is that rankings are treated as a reflection of substantive performance, not a stand-alone goal. UI GreenMetric targets should come from reducing environmental impacts; THE target of measurable contribution to the 17 SDGs; and Webometrics targets of knowledge openness, quality, and impact. Each year the university reconciles scores, rankings, editions, categories and release dates before numbers are entered into the performance dashboard.

1. 2. Potential and Problems

Potential and problems are determined based on developments in capacity, quality, productivity and financing. In 2025, FEB UNISSULA will have 6 study programmes with 4 excellent study programmes, 1 very good and 1 good study programme, there are 19 professors, 50 doctoral lecturers and 24 Scopus articles. On the other hand, student growth to 2, 855 people, a ratio of around 1: 15. 4, an enrolment surplus of 16. 72% compared to 2024, as well as the non-uniformity of some data sources demands stronger control. Differences between the number of cooperation documents, unique partners, and active cooperation must be resolved through reconciliation, not through equalising numbers with different coverage.

1. 2. 1. Potential

Table 1. 10 Strategic potential of FEB UNISSULA

Capital	Form potential	Strategic value
Identity	BudAI, Khaira Ummah, tafaqquh fiddin, and rahmatan lil 'alamin	Academic differentiation and professional ethics
Portfolio	6 study programmes	STEAM collaboration and comprehensive solutions
Professional ecosystem	Study Programme in economics and business	Practice-based education and translational research
Location	Semarang as an economic, service, educational and cultural node	Regional, industrial and community partnerships
Networking	National/international collaboration and alumni	Mobility, funding, innovation and reputation
Digital transformation	LMS and information systems have become the foundation	Data integration, end to end services and responsible AI

1. 2. 2. Problem

Table 1. 11 Strategic problems and responses

Areas	Core problem	Strategic response
Quality	The implementation of risk-based SPMI and international benchmarking has not been evenly distributed	Integrated PPEPP, competent auditors, evidence dashboard
Education	OBE, STEAM, active learning, flexibility and AI are not yet uniform	Curriculum redesign, supporting lecturers, learning analytics
Inclusion	Disability, accessibility and reasonable accommodation data are not yet centralised	Disability services unit, universal design audit
Graduate	Tracer and graduate users have not yet fully entered the repair cycle	Response rates, dashboards, advisory boards
HR	Initial conditions of qualification/position/certification need reconciliation	One HR data and talent development path
Research	Cross-disciplinary roadmap, global collaboration, citations, and limited downstreaming	*Centre of Excellence, consortium, Innovation Readiness Level, commercialization*
PkM	Results, replication and sustainability have not been consistent	Living laboratory and impact measurement
Finance	Dependence on tuition fees is high	Diversification, endowment, services, business units
Data/digital	Applications and data are not yet fully integrated	Enterprise architecture and data governance
International	International recognition, international students and mobility are still limited	Accelerated pathway, International Unit Programme, partnership portfolio, and international students

Quantitative data-based analytical insight: capacity, quality and financing pressures

During 2021–2025, FEB UNISSULA's service capacity will grow along with the increase in the number of active students and lecturers. The number of active students in 2021 was 2, 631, increasing to 2, 855 active students in 2025, while the number of lecturers grew from 68 in 2021 to 70 in 2025. These changes need to be read together with developments in the ratio of students to lecturers because an increase in the ratio can put pressure on academic guidance and interaction. Figure 1. 2 uses the index 2021 = 100 to compare changes in student and lecturer scales proportionally, rather than mixing the original units.

On the external quality side, the number of FEB UNISSULA study programmes remains at 6 study programmes during 2021–2025. Quality developments during this period were further demonstrated through changes in accreditation status and ranking. In 2025, 4 out of 6 study programmes or 66. 7% will have a rating of Excellent, while 1 study programme will have a rating of Very Good and 1 study programme will have a rating of Good. Thus, the strategic problem is not just increasing the number of study programmes, but rather ensuring that study programmes that are not yet outstanding receive gap-based interventions and that all study programmes are able to maintain and improve quality on an ongoing basis.

Financing pressure is seen from 49, 735 billion in 2024 to 58, 051 in 2025. This condition needs to be linked to learning needs, human resource development, technology and

programme sustainability. Trend analysis needs to be carried out through reconciliation of budget plans, graduate cohort data, and evidence of service results before determining corrective action.

This data synthesis places three priority problems for the 2025–2029 period: capacity gaps in service development; variations in quality between study programmes; and limited data and fiscal space to finance transformation. The Strategic Plan response must lock the relationship between student targets, lecturer needs, learning load, accreditation status, investment in facilities, and financing capacity in one periodic decision forum. A grade of N/A is not treated as zero or achievement; data owners are obliged to confirm the relevance of indicators and establish verified initial conditions before performance assessment.

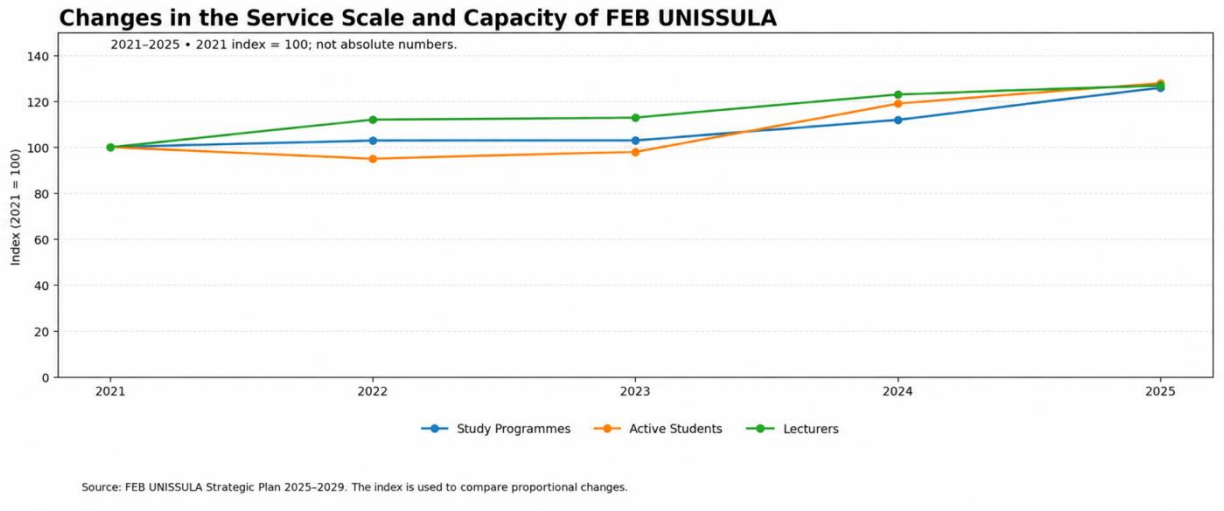

Figure 1. 2 Development of service scale and academic capacity

ANALYTICAL DEPTH CHAPTER I • I. 01 Evaluation of the sustainability of the institution's direction

An evaluation of the initial conditions of FEB UNISSULA shows that the continuity of faculty direction is not sufficiently understood as an administrative continuation of the previous period's Strategic Plan towards the 2025–2029 Strategic Plan. This continuity needs to be managed as a transformation agenda that has change limits, process owners, implementation stages, success indicators and clear evidence of achievement. The focus of the analysis is to ensure that the identity of FEB UNISSULA, the achievements of the previous period, the actual condition of the faculty, and the transformation needs for 2025–2029 are connected in a cause-and-effect relationship that can be explained, measured and evaluated. The Strategic Plan thus functions as a guideline for aligning policy, budgeting, human resource development, governance, and faculty priorities at all levels of the organisation.

The need for transformation becomes increasingly important when read together with the development of the faculty scale as shown in Figure 1. 3. The number of FEB UNISSULA study programmes was recorded at 6 study programmes in 2021 and will remain at 6 study programmes in 2022, 2023, 2024 and 2025. Thus, during the 2021–2025 period there will be no increase in the number of study programmes. This data shows that the development of the FEB UNISSULA academic portfolio was relatively stable during this period and more closely reflects the consolidation phase and strengthening of existing study programmes.

Interannual changes show dynamics that need to be analysed more carefully. During 2021–2025, the number of study programmes will not change so that this period can be seen as a consolidation phase. This condition does not necessarily indicate stagnation, because this period can reflect the process of strengthening quality, developing resources, evaluating the

curriculum, improving academic performance, and consolidating existing study programmes. Thus, the stability of the number of study programmes during this period needs to be read as part of the process of strengthening the academic foundations of FEB UNISSULA.

This development reflects the process of strengthening the capacity and sustainability of FEB UNISSULA academic services. Even though the number of study programmes remains constant, faculty management still faces demands for improving the quality of the curriculum, human resources, quality assurance, information technology, financing, facilities and student services. On a scale of 6 study programmes during 2021–2025, coordination needs to be supported by governance that is able to differentiate needs based on level, programme size, development stage, accreditation status, number of students, and learning characteristics of each study programme.

Therefore, the stability of the number of study programmes cannot be used as the only measure of faculty success. Evaluation of initial conditions needs to assess the extent to which FEB UNISSULA is able to maintain and improve the quality of services in all existing study programmes. This evaluation includes the adequacy of lecturers according to their field of expertise, educational staff, relevant curriculum, academic facilities, laboratories, sustainable financing, information systems and quality assurance mechanisms. Thus, data on the number of study programmes for 2021–2025 functions as an indicator of the scale of service as well as a context for assessing the capacity and quality of faculty management.

Academic portfolios also need to be tested in terms of relevance and differentiation. Each study programme must have a scientific vision that is in line with the vision of FEB UNISSULA and UNISSULA, shows uniqueness that can be proven, and responds to developments in science, technology, user needs and societal challenges. The management of study programmes is not simply based on operational sustainability, but must take into account developments in the needs of society and the world of work, developments in science and technology, the position of similar programmes, the availability of lecturers according to their field of expertise, feasibility of financing, facility needs, partnership opportunities, graduate projections, as well as their contribution to the strategic position of FEB UNISSULA. With this approach, portfolio stability during 2021–2025 can be a momentum to strengthen faculty differentiation and competitiveness.

In this process, Islamic Academic Culture (BudAI) functions as an ethical and strategic compass. The mandate directs each unit to be responsible for results, use of resources, and validity of evidence. Justice ensures that the distribution of lecturers, funding, facilities and development support takes into account needs and gaps between units. Ihsan drives quality that goes beyond minimum administrative compliance. Deliberations strengthen the involvement of study programmes, students, alumni, graduate users and partners in planning and evaluation. Benefits ensure that the management of study programmes provides real benefits for students, society, the world of work and the development of science.

Implementation of transformation begins with setting standards, initial conditions, targets, and people in charge at each level. Gap mapping needs to be carried out at the faculty, study programme and service unit level to identify variations in capacity and implementation barriers. Based on this mapping, study programmes can be grouped into the categories of development, strengthening, consolidation, transformation, or recovery. Interventions are then implemented in stages through strengthening policies and competencies, testing models on units that are ready, expanding practices that have been proven to be effective, and providing special support to units that are still lagging behind.

Each study programme needs to be recorded in a master register which at least contains active status, level, study programme, implementation permit, accreditation status and validity period, number of students, number and area of expertise of lecturers, ratio of students to lecturers, completeness of curriculum, financial health, availability of facilities, and position of

the study programme in the direction of development of FEB UNISSULA. The register must be a shared data source so that the number of study programmes in planning documents, annual reports, PDDIKTI, accreditation documents and leadership reports can be consistently reconciled.

Minimum evidence that must be available includes study programme development policies, leadership decisions, implementation permits, VMTS documents and scientific vision, feasibility studies, curriculum evaluations, performance reports, quality audit results, accreditation data, financial reports, and tridharma portfolios. Evidence is not only collected before the evaluation or at the end of the year, but its quality is maintained since the data was first created. Control includes operational definitions of indicators, study programme identity, data cutoff periods and dates, primary sources, data owner approval, calculation methods, and recording of changes. With this mechanism, each number can be traced back to the source, owner, time it was recorded, and its use in decision making.

The quality assurance function of FEB UNISSULA needs to carry out risk-based reviews to ensure that faculty development remains within the established capacity limits and quality standards. The review is not enough to examine the number of study programmes, but also needs to assess the adequacy of resources, quality of the curriculum, Graduate Learning Outcomes, implementation of PPEPP, health of financing, student satisfaction, timely graduation, absorption of graduates, and follow-up on accreditation results. The leadership uses the results of the review to assess target achievement, intervention effectiveness, quality consistency between study programmes, and the need for corrective action.

The main risks that need to be controlled include policy fragmentation, uneven distribution of lecturers, duplication of scientific fields, pressure on facilities, data asymmetry, and the tendency to measure success only through the number of study programmes. Therefore, scale indicators must be paired with process, outcome and risk quality indicators. The condition of the number of study programmes needs to be read together with the percentage of study programmes with superior accreditation, alignment of scientific vision, CPL achievement, lecturer adequacy, student-lecturer ratio, student satisfaction, sustainability of funding, completeness of data, study period and graduate absorption.

The success of the faculty direction continuity agenda was ultimately not marked by an increase in the number of study programmes during 2021–2025, because in that period FEB UNISSULA still had 6 study programmes. More substantive success was demonstrated by FEB UNISSULA's ability to utilise this consolidation period to strengthen the quality, academic capacity, differentiation, governance and competitiveness of study programmes. Thus, the 2025–2029 transformation does not break the historical mandate of FEB UNISSULA, but clarifies the results to be achieved and ensures that each result is supported by valid, consistent and auditable evidence.

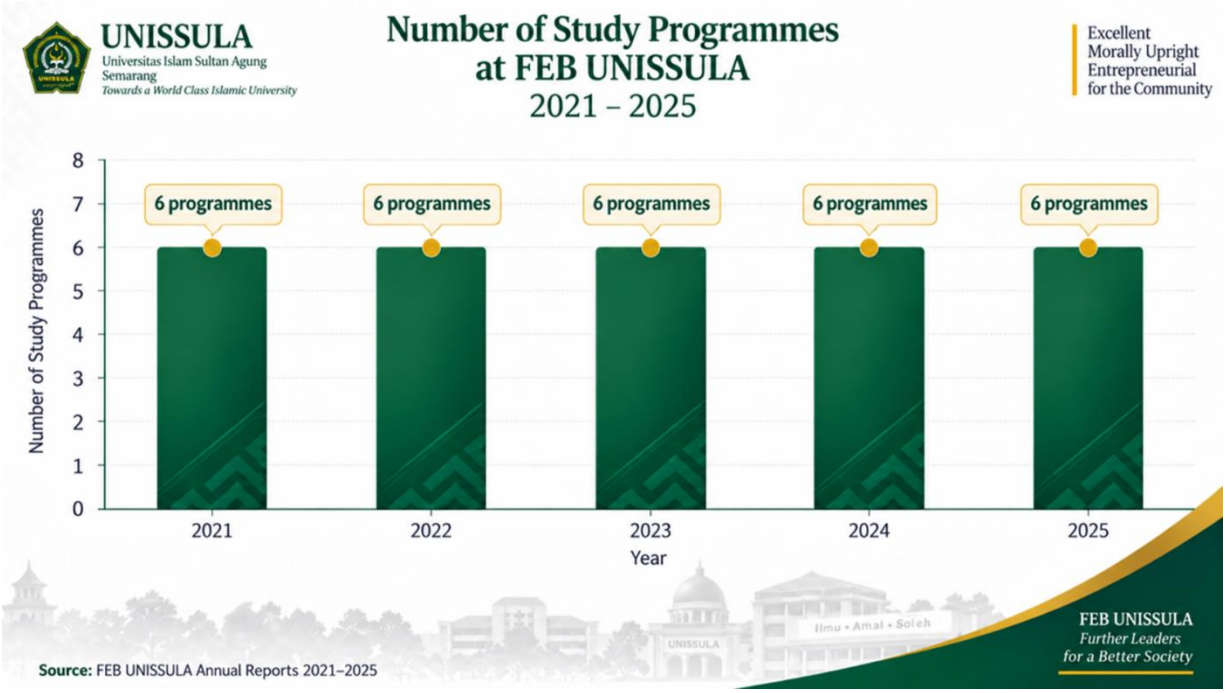

Figure 1. 3 Growth in the number of UNISSULA FEB study programmes 2021–2025

Figure 1. 3 shows that the number of FEB UNISSULA study programmes is relatively stable during the 2021–2025 period, namely 6 study programmes per year. This pattern shows that this period is a phase of academic portfolio consolidation, which needs to be used to assess the faculty's ability to maintain and improve the quality of study programmes, strengthen academic capacity, maintain scientific differentiation, and ensure equal distribution of service quality. The condition of a stable number of study programmes needs to be balanced with strengthening human resources, data management, sustainable financing, quality assurance, curriculum development, and consistency of student experience in all study programmes.

ANALYTICAL DEPTH CHAPTER I • I. 02 The Position of Islamic Academic Culture

Islamic Academic Culture (BudAI) must be placed as a value system that directs policies, behaviour, academic processes, services, resource management and decision making throughout the FEB UNISSULA environment. Its position should not be limited to institutional symbols, slogans, specific subjects, or ceremonial activities. BudAI must be reflected in work standards, division of responsibilities, leadership patterns, relationships between campus residents, use of resources, handling violations, and measures of faculty success. UNISSULA's FEB Strategic Plan places the reconstruction of knowledge, BudAI, tafaqquh fiddin, da'wah, and rahmatan lil 'alamin as the foundation for the development of education, research, community service, student services, and decision making. Within this framework, the Student Islamic Boarding School Programme is a strategic instrument for introducing, instilling and familiarizing with Islamic values from the time students enter academic life.

At the UNISSULA FEB level, new students are required to take part in the Student Islamic Boarding School Programme in the first semester. This provision places student Islamic boarding schools as part of the initial stage of character formation and the introduction of BudAI values in students' academic life. Programme implementation needs to be ensured that it covers all new students in accordance with applicable regulations and is supported by an accountable recording and evaluation mechanism.

Because new students are required to attend a student Islamic boarding school in the first semester, the success of the programme cannot be adequately measured through the implementation of activities alone. More relevant indicators are the coverage of new students taking part in the programme, attendance rate, completion of the entire series of activities, assessment results, and follow-up coaching after the programme is completed. Thus, the implementation of Islamic boarding schools can be differentiated between fulfilling administrative obligations and the success of the student development process.

The large number of participants does not in itself prove the success of character formation. Presence is an indicator of input or process, while the main goal of BudAI lies in changing understanding, attitudes, habits and behaviour. Therefore, Islamic boarding school students need to be equipped with assessments before and after the programme. Aspects that can be measured include understanding UNISSULA's vision and values, discipline, academic honesty, responsibility, manners in interactions, awareness of worship, social awareness, ability to work together, respect for diversity, and readiness to become part of the Islamic academic community. The difference in initial and final assessment results can be used to assess immediate changes, while monitoring in the following semester is needed to assess the sustainability of these changes.

The value of trust needs to be realised through academic honesty, compliance with rules, data validity, responsibility for tasks, and willingness to be accountable for decisions. The value of justice must be seen in equal access for all new students, including students with special needs and students who need additional support. The value of ihsan is reflected in the quality of coaching that goes beyond meeting the minimum administrative requirements. The value of deliberation is realised through the involvement of students, lecturers, Islamic boarding school managers, faculties, study programmes and service units in programme evaluation and improvement. The beneficial value must be proven through the benefits of the programme on academic life, social relations, personality formation, contribution to society, and students' readiness to become professional and responsible graduates.

The implementation of BudAI through student Islamic boarding schools must also be connected to the academic process after the programme is completed. The material and experiences during Islamic boarding school must not be interrupted when students return to the faculty and study programme. The values introduced need to be strengthened through academic guidance, learning, student organisations, community activities, professional practice, research, community service and student services. Study programmes can provide further guidance through mentoring by tutors, strengthening academic integrity, social activities and habituation activities. In this way, student Islamic boarding schools become the initial stage of a sustainable development ecosystem, not activities that are considered complete after students fulfil their attendance obligations.

The minimum evidence that must be available includes BudAI policies and guidelines, provisions on the obligation to attend Islamic boarding schools for first semester students, data on new students as targets, attendance lists, completion rates, learning modules, supervisor qualifications, initial and final assessment instruments, participant evaluation results, implementation reports, and follow-up documentation. Data needs to be completed with student identity, study programme, academic year, implementation period, data deadline date, primary source, unit owner, verification method, and trace of changes. The use of one student identity at all stages of recording is necessary to prevent double counting and ensure that the participant's journey can be traced from registration, attendance, programme completion, assessment, to further guidance.

The quality assurance function of FEB UNISSULA together with the BudAI management unit, student affairs and study programmes need to carry out a risk-based review. The review not only examines the implementation of Islamic boarding schools, but also the suitability of coverage with new students, completion rates, quality of facilitators, consistency of materials, effectiveness of methods, quality of assessments, implementation of follow-up, and changes in student behaviour. The results of the evaluation are used by the leadership to determine the need to increase supervisor competency, develop modules, provide facilities, strengthen information systems, adjust schedules, and allocate funding.

The main risk of the programme is formalism, namely when the obligation to attend an Islamic boarding school is fulfilled through administrative presence without demonstrable changes in behaviour. Other risks include disparities in the quality of implementation, differences in interpretation of scores between units, inadequate ratio of mentors to participants, assessments that only measure knowledge, repeated recording of participants, and interruption of coaching after the programme is completed. Therefore, the implementation of Islamic boarding schools must be balanced with the adequacy of facilitators, materials, facilities, information systems, feedback mechanisms and quality control.

The success of student Islamic boarding schools is assessed through the scope of new students participating in the programme, the quality of implementation, changes in understanding and behaviour, and the continuity of coaching. Thus, the obligation to attend Islamic boarding school in the first semester is not only an administrative fulfilment, but is part of the BudAI-based student character formation process that is measurable, sustainable and benefit-oriented.

ANALYTICAL DEPTH CHAPTER I • I. 03 Reconstruction of knowledge as an academic characteristic

The reconstruction of science as an academic characteristic must be placed as a systematic process to develop science and technology that is in line with Islamic values, community needs, professional development and scientific ethical responsibilities. The reconstruction of knowledge is not sufficiently realised through the addition of religious material in courses or the insertion of Islamic terms in academic documents. This approach must be visible in the ability of the FEB UNISSULA academic community to test the basic assumptions of a discipline, the purpose of using knowledge, parties who benefit, possible negative impacts, as well as the social, ethical and environmental consequences of its application. This position is in line with UNISSULA's identity which places the reconstruction of Islamic academic knowledge and culture as the basis for the development of education, research, community service, student services and decision making.

Scopus FEB UNISSULA publications amount to [number of 2021 articles] articles in 2021, [number of 2022 articles] in 2022, [number of 2023 articles] in 2023, [number of 2024 articles] in 2024, and [number of 2025 articles] in 2025. This data needs to be used to see the development of faculty publication productivity during the 2021–2025 period. Productivity assessments need to consider the consistency of publication year, document type, author affiliation, and data withdrawal date.

Annual changes in publications need to be analysed based on developments each year and linked to lecturer capacity and FEB UNISSULA research activities. The distribution of publication quartiles also needs to be used to see the quality of publication channels. [FEB 2025 publication quartile distribution data] needs to be verified based on the data source used, so that the proportion of publications in each quartile can be calculated consistently.

Analysis of the causes of changes in publications needs to consider lecturer capacity, incentive policies, writing assistance, research groups, funding, collaboration, affiliation, and indexing time. Changes in publication achievement between years need to be assessed using consistent definitions and data limits. Differences in publication year, document type, or update date may change the aggregate without indicating a comparable change in productivity. Therefore, evaluation must trace publication data to the identity of the document and its author.

Scopus output growth is an important indicator of knowledge production capacity, but it does not in itself prove that knowledge reconstruction has become an academic characteristic of FEB UNISSULA. The number of articles is basically an outcome indicator, while the success of scientific reconstruction must be assessed through the quality of the substance, the integrity of the process, scientific relevance and the impact of research results. Published articles need to be tested for their relevance to the study programme's scientific vision, research road map, community needs, scientific and professional development, as well as the values of trust, justice, ihsan, deliberation and benefit. Thus, the growth of publications does not stop at productivity, but produces scientific perspectives and professional practices that are scientific, ethical and responsible.

Publication evaluation needs to be developed in several layers. The first layer is productivity, which includes the number of articles, productivity per lecturer, equal distribution of contributions between study programmes, and continuity of publications. The second layer is academic quality, which includes journal quality, quartile position, field relevance, methodological accuracy, citations, and scientific recognition. The third layer is the substance of knowledge reconstruction, which assesses the relationship of articles to Islamic values, ethical issues, social justice, environmental sustainability, as well as the interests of the people and society. The fourth layer is academic integration, namely the use of research results in the curriculum, Semester Learning Plan, teaching materials, student assignments, and development of Graduate Learning Outcomes. The fifth layer is utilisation and impact, which assesses the use of research results by government, professions, industry, business and community groups.

The implementation of knowledge reconstruction must be developed through co-creation between lecturers, education staff, students, alumni, graduate users, professional organisations, industry, government and society. This involvement starts from identifying the problem, determining the research agenda, selecting a methodological approach, to utilising the results. With this mechanism, the research agenda not only follows the researcher's individual interests or publication opportunities, but also addresses strategic issues and user needs. Study programmes need to reduce their scientific vision into priority themes, research groups, study material maps, student projects, final project research, community service, and partnerships. The results are then evaluated to ensure continuity between education, research and application of knowledge.

Minimum evidence that must be available includes a research roadmap, annual research agenda, list of Scopus indexed articles, DOI or publication identity, author identity, institutional affiliation, study programme, funding source, publisher journal, journal quartile, number of citations, student involvement, internal and external collaboration, and form of utilisation of results. Metadata also needs to record whether the article is the result of research, a review, a proceeding, or another type of document. Apart from that, each article needs to be mapped against the themes of science reconstruction, scientific vision, SDGs, ethical issues and user needs. This evidence is not collected only at the end of the year, but is maintained from the start of the research process through operational definitions, object identities, primary sources, data cut-off dates, data owner approval, and traces of changes.

The quality assurance function of FEB UNISSULA together with P4M and study programmes needs to carry out a risk-based review of the publication portfolio. Reviewing is not enough to verify the existence of articles, but also needs to assess the validity of affiliations, consistency of scientific fields, quality of journals, academic integrity, collaboration patterns, equal distribution of productivity, and the relationship of publications with research roadmaps. Risks that must be controlled include the concentration of publications on a small number of lecturers, productivity disparities between study programmes, articles that are not in line with scientific vision, dependence on low-quality journals, ethical violations, and research results that are not integrated into learning or not utilised by the community.

Publication changes in the 2021–2025 period need to be followed up through root cause analysis, not automatic target changes. The review includes workload, funding adequacy, methodological capacity, access to data, writing assistance, and incentive effectiveness. Changes in publication achievements also need to be tested whether they come from an increase in active researchers, collaboration, publication processes, or updating records. The results are used to maintain effective interventions and improve designs that have not produced benefits.

The success of science reconstruction is not only marked by the increase in the number of Scopus FEB UNISSULA publications. Publication volume needs to be paired with channel quality, citations, integrity, student involvement, cross-disciplinary collaboration, integration of research results in learning, and use by the community. The growth of articles is evidence of knowledge production capacity; The academic distinctiveness of FEB UNISSULA must still be proven through the substance, relevance and benefit of the knowledge produced.

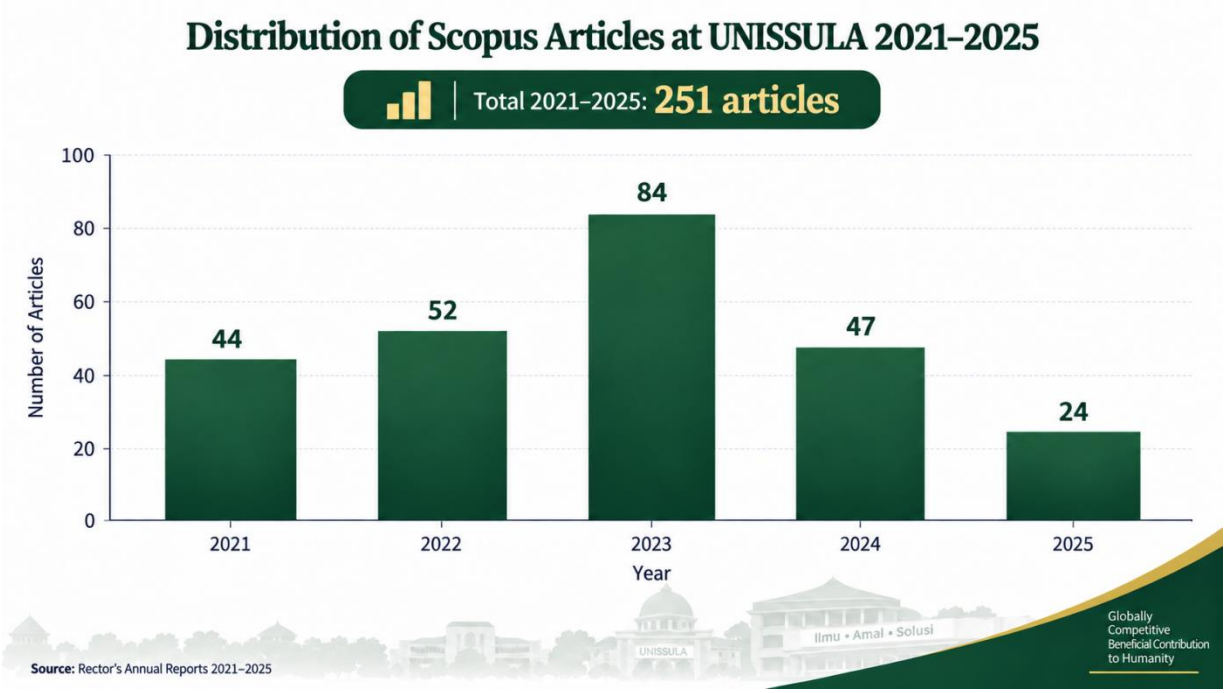

Figure 1. 5 Distribution of Scopus articles based on quartiles FEB UNISSULA 2021–2025

The figure shows that the increase in Scopus article output during 2021–2025, experienced a decline in 2023, then a gradual recovery in 2024 and a strong acceleration in 2025. Therefore, the science reconstruction agenda needs to be directed not only at maintaining the growth in the number of articles, but also ensuring consistency of data series, publication quality, equal distribution of productivity, connection with scientific vision, and the use of research results in learning and community life.

ANALYTICAL DEPTH CHAPTER I • I. 04 Portfolio of cross-disciplinary study programmes

UNISSULA's FEB study programme portfolio needs to be positioned as an academic architecture that connects Islamic identity, the need for economic and business development, quality demands, and the needs of stakeholders. This portfolio should not be understood simply as a list of study programmes managed by the faculty, but as a collection of scientific capacities that can be combined to answer economic, business, management and societal problems. The diversity of scientific fields in the FEB UNISSULA study programme is an asset for the development of learning, research, community service and cross-disciplinary innovation. This direction is in line with UNISSULA's Strategic Plan which places Islamic Academic Culture, knowledge reconstruction, STEAM approach, digital transformation, internationalization, and the tridharma of impact as part of the direction of institutional development.

The number of UNISSULA FEB Study Programmes for 2021–2025 shows that the number of study programmes remains at 6 study programmes in 2021, 2022, 2023, 2024, and 2025. Thus, during this period there was no increase in the number of study programmes. This condition shows that the development of the FEB UNISSULA academic portfolio during 2021–2025 reflects the phase of consolidation and strengthening of existing study programmes. The stability of the number of study programmes provides space for faculties to focus development on improving quality, academic capacity, curriculum relevance, and strengthening study programme governance.

The pattern needs to be read as a period of consolidation. The absence of additional study programmes during 2021–2025 does not indicate stagnation, but can reflect the ongoing process of strengthening quality, developing resources, evaluating the curriculum, improving academic performance, and consolidating study programmes. Thus, portfolio stability during this period is part of efforts to strengthen the academic foundations of FEB UNISSULA.

The stability of the number of study programmes reflects efforts to maintain the capacity and sustainability of FEB UNISSULA's academic services. However, the management of 6 study programmes still requires strengthening the curriculum, human resources, quality assurance, information technology, financing, facilities and student services. Coordination needs to be supported by governance that is able to differentiate needs based on level, programme size, development stage, accreditation status, number of students, and learning characteristics of each study programme. Therefore, the number of study programmes needs to be treated as an indicator of the scale of service, not as the only measure of faculty success.

Academic portfolios also need to be analysed in terms of relevance and differentiation. Each study programme must have a clear scientific vision, educational objectives, graduate profile, and learning outcomes and be in line with the direction of FEB UNISSULA and UNISSULA. The sustainability of study programmes is not simply based on operational continuity, but needs to consider the needs of society and the world of work, developments in science and technology, the position of similar programmes, the availability of lecturers according to their field of expertise, feasibility of financing, facility needs, partnership opportunities, graduate projections, and their contribution to the uniqueness of FEB UNISSULA. In this way, the portfolio of 6 study programmes can continue to be strengthened through clear differentiation and relevance.

The scale of 6 study programmes during 2021–2025 provides capital for the development of cross-sector collaboration in economics and business as well as with other scientific fields. However, the existence of several study programmes does not automatically result in substantive academic collaboration. FEB UNISSULA needs to build a mechanism that deliberately brings together various scientific fields through courses across study programmes, joint projects, collaborative research, innovation development, joint use of facilities, field practice, multidisciplinary final assignments, and problem-based community service. Collaboration themes can be directed at strategic issues such as digital transformation, entrepreneurship, sustainable business, halal economy, MSME development, governance, finance, marketing, and strengthening organizational competitiveness.

A cross-disciplinary approach must maintain the depth of each field of knowledge. Integration does not mean eliminating disciplinary identities, but rather combining methodological strengths and different perspectives to address problems that cannot be resolved by one field of science. Study programmes in management, accounting and other scientific fields at FEB can develop collaboration in producing business solutions that are not only economically viable, but also in accordance with Islamic values, community needs, technological developments, as well as professional and ethical demands.

Islamic Academic Culture provides orientation towards portfolio management. Trust is realised through the use of valid data and accountability for the use of resources. Justice demands the distribution of lecturers, budgets, facilities and development support based on needs and strategic contributions. Ihsan encourages each study programme to develop quality that goes beyond minimum administrative requirements. Deliberation is realised through the involvement of faculties, study programmes, lecturers, students, alumni, graduate users, professional organisations, government and partners in portfolio development and evaluation. Benefits ensure that the management of study programmes provides real benefits for students, society, the world of work and the development of science.

Portfolio development needs to be carried out in stages and is risk-based. The first stage is consolidation, which includes data reconciliation, establishing operational definitions, mapping scientific fields, and evaluating the condition of each study programme. The second stage is capacity strengthening, which includes fulfilling lecturers, developing curriculum, providing facilities, strengthening digital systems, and securing financing. The third stage is accelerated collaboration, namely the development of cross-disciplinary programmes, joint research, and integrated use of facilities. The fourth stage is recognition, namely quality testing through accreditation, certification, professional recognition and external partnerships. The fifth stage is sustainability, namely the institutionalization of effective practices into policies, budgets, talent development and quality assurance systems.

Each study programme needs to be included in a master register which at least contains operational status, level, study programme, implementation permit, accreditation status, number of students, trends in new student admissions, number of lecturers, lecturers' areas of expertise, ratio of students to lecturers, curriculum completeness, availability of facilities, financial position, main partners, and graduate outcomes. The register also needs to record the relationship of each study programme to knowledge groups, STEAM themes, SDGs, research groups and collaboration programmes. In this way, FEB UNISSULA can see the portfolio as one academic system, not a collection of study programmes that work separately.

Minimum evidence that must be available includes implementation permit documents, feasibility studies, scientific portfolio maps, student data, lecturer data and their expertise, curriculum documents, study programme financial reports, facility data, accreditation status, partnership list, and cross-disciplinary activity portfolio. The evidence must be accompanied by operational definitions, primary sources, data cut-off dates, owner units, verification methods, and change tracks. Specifically for data on the number of study programmes, FEB UNISSULA needs to ensure consistency between annual reports, PDDIKTI, accreditation documents and faculty registers.

The quality assurance function of FEB UNISSULA together with academic fields, study programmes and related functions needs to carry out portfolio reviews periodically. The review does not only examine the number of study programmes, but also assesses relevance, sustainability, academic soundness, resource adequacy, quality of accreditation, level of specialisation, student retention, graduation, graduate absorption, and contribution to the faculty's strategic goals. The results can be used to group study programmes into categories of development, strengthening, consolidation, transformation, or recovery according to their respective conditions. With this approach, portfolio management can be controlled so that it remains within the faculty's capabilities.

The main risks of portfolio management include limited lecturers, pressure on facilities, dependence on cross-subsidies, low number of students, overlapping fields of science, weak differentiation, and cross-disciplinary collaboration that is only ceremonial. Another risk is the use of the number of study programmes as the sole representation of success. Therefore, quantity indicators must be paired with quality and risk indicators, including the percentage of study programmes with Excellent accreditation, lecturer adequacy, financial health, level of interest, study success, student satisfaction, graduate absorption, number of cross-disciplinary projects, and impact of collaboration results.

The success of the cross-disciplinary study programme portfolio was ultimately not marked by growth in the number of study programmes during 2021–2025, because in that period FEB UNISSULA still had 6 study programmes. More substantive success is demonstrated when the consolidation period is able to produce quality improvements, clear academic differentiation, equal distribution of quality, efficient use of resources, and increasingly strong cross-field collaboration. Thus, the portfolio of 6 study programmes becomes capital to strengthen FEB UNISSULA's position as an economics and business faculty that develops knowledge scientifically, ethically, collaboratively and benefit-oriented.

ANALYTICAL DEPTH CHAPTER I • I. 05 Quality evaluation and accreditation

Quality evaluation and accreditation need to be placed as an assessment of the effectiveness of a quality assurance system that works continuously, not as an administrative activity that is only intensified ahead of an external assessment. Accreditation status is an outcome of policy consistency, quality of leadership, adequacy of human resources, quality of academic processes, reliability of information systems, financial support, and experience of students and stakeholders. Therefore, an increase in accreditation ranking must be traceable to the implementation of the Determination, Implementation, Evaluation, Control and Improvement (PPEPP) cycle, completion of audit findings, use of evaluation results, as well as ongoing improvements at the faculty and study programme level.

Islamic Academic Culture (BudAI) provides an ethical orientation to the entire process. Trust demands the presentation of data and evidence correctly without manipulation or unilateral selection of information. Justice directs the distribution of assistance and resources based on the needs and risk level of each study programme. Ihsan encourages study programmes to go beyond minimum administrative requirements and build superior quality practices. The deliberation ensures the involvement of lecturers, students, education staff, alumni, graduate users and partners in the evaluation. Benefits place the benefits of education, the quality of graduates, and contributions to society as the ultimate goal of the quality system.

At the FEB UNISSULA level, developments in external quality during 2021–2025 show an increase in the quality of accreditation in managed study programmes. During this period, FEB UNISSULA continued to manage 6 study programmes. In 2021, 5 study programmes have received an A rating based on BAN-PT accreditation, while 1 study programme, namely Master of Accounting, has not yet been established. Entering 2022, the accreditation system will transition from BAN-PT to LAMEMBA. In that period, Bachelor of Accounting received a conversion from an A rating to Excellent, while Bachelor of Management and D3 of Accounting received a Superior rating, Master of Management received a Very Good rating, and Master of Accounting as a newly established study programme received a Good rating. This quality development will continue until 2025, with a composition of 4 study programmes with a rating of Excellent, 1 study programme with a rating of Very Good, and 1 study programme with a rating of Good. Thus, by 2025 as many as 4 out of 6 study programmes or around 66. 7% will have a rating of Excellent, while all study programmes will have an accreditation rating of Good or higher.

This development shows that the improvement in the quality of FEB UNISSULA is not solely marked by an increase in the number of study programmes, because during 2021–2025 the number of study programmes remains at 6. The increase is more visible in changes in the composition of the accreditation ranking, namely from the dominance of BAN-PT's A ranking to an increase in the number of study programmes that receive a Superior ranking in the LAMEMBA system. This condition shows that there is a process of consolidation and quality improvement that needs to be maintained through strengthening academic processes, governance, resources, data and quality assurance systems on an ongoing basis.

The differences in achievements between study programmes indicate that quality strengthening needs to be carried out in a more targeted manner. Study programmes that have received an Excellent rating need to maintain their quality continuity, while study programmes that are still rated Good and Very Good need to receive assistance based on their respective gaps and conditions. Monitoring also needs to pay attention to the validity period of accreditation, data readiness, fulfilment of indicators, as well as follow-up to the results of previous evaluations and assessments. Thus, accreditation numbers need to be read together with the conditions and characteristics of each study programme.

A study programme with a Superior rating cannot be considered to have completed its quality agenda. This ranking must be maintained through achievement of Graduate Learning Outcomes, curriculum updates, lecturer adequacy and competence, assessment quality, research productivity and community service, graduate outcomes, stakeholder satisfaction, and follow-up to evaluation results. Excellent study programmes also need to be mapped based on the validity period of the accreditation. Programmes that will enter a reaccreditation period need to prioritise strengthening longitudinal evidence, impact evaluation, and closing gaps before the preparation of accreditation documents begins.

Meanwhile, study programmes that are not yet outstanding need to be grouped based on the root of the problem. Study programmes with good substantive performance but weak documentation require strengthening evidence management. Study programmes with limited lecturers require intervention in recruitment, further studies, academic positions, certification, and equal distribution of workload. Study programmes with inadequate graduate outcomes require improvements to the curriculum, learning process, tracer studies, involvement of graduate users, and career services. New study programmes require a realistic road map because not all indicators can be met before data is available for several academic years. With this segmentation, mentoring does not use the same treatment for different conditions.

Implementation of the quality and accreditation agenda needs to start with building an accreditation readiness portfolio at the FEB UNISSULA level. The portfolio should at least contain the status and validity period of the accreditation, accreditation institution, instruments used, assessment schedule, minimum requirements, position of each indicator, level of completeness of evidence, data owner, critical gaps, and follow-up plans. Based on this information, study programmes can be grouped into the categories of maintaining ranking, accelerating towards excellence, restoring critical indicators, strengthening new programmes, and preparing for international recognition.

The intervention was implemented in stages. The first stage is the consolidation of standards and data, namely ensuring the same definitions, denominators, periods and primary sources. The second stage is gap diagnosis, which compares actual conditions with the descriptors in the accreditation instrument. The third stage is capacity strengthening, including developing team competencies, improving academic processes, providing resources, and organising evidence. The fourth stage is simulation and validation, which tests the consistency between self-evaluation reports, performance data, source evidence, and field conditions. The fifth stage is post-accreditation maintenance, namely incorporating assessor recommendations into operational plans and the PPEPP cycle.

Minimum proof is not enough in the form of an accreditation certificate and application documents. Evidence must include self-evaluation reports, study programme performance data, internal quality audit results, management review meetings, Graduate Learning Outcomes achievement evaluations, curriculum evaluations, satisfaction surveys, tracer studies, research and community service reports, evidence of student involvement, follow-up records, and closing reports of findings. Each piece of evidence needs to have an object identity, academic year, data cutoff date, primary source, data owner, validation status, document version, and change track. This mechanism is needed to prevent differences in figures between PDDIKTI, academic systems, annual reports, accreditation reports and unit documents.

The quality assurance function of FEB UNISSULA together with study programmes and data owners needs to carry out risk-based reviews on a regular basis. The review not only checks the availability of documents, but also assesses the consistency of implementation and the effectiveness of follow-up. The results of the review are used to determine assistance priorities, resource allocation, simulation schedules, and the need for corrective action. Study programmes with accreditation expiring soon, indicators that have not been met, inconsistent data, or resource gaps must receive a higher level of supervision.

The quality indicator architecture needs to differentiate between outcome, process and risk indicators. Outcome indicators include the percentage of study programmes with a Superior rating, the percentage of study programmes gaining international recognition, and the absence of study programmes experiencing a decline in ranking. Process indicators include audit implementation, percentage of findings closed on time, completeness of evidence, implementation of management review meetings, and use of evaluation results for improvement. Risk indicators include the number of study programmes whose accreditation period will end in 12–24 months, study programmes with a shortage of lecturers, data inconsistencies, necessary requirements not yet fulfilled, or low stakeholder involvement.

The main risk of this agenda is accreditation formalism, namely when institutions succeed in compiling documents but do not improve the actual process. Other risks include the backlog of work leading up to the assessment, dependence on a small number of personnel, capacity gaps between study programmes, inconsistent use of data, follow-up that stops after the certificate is obtained, and the tendency to use Superior status as the only measure of quality. Control needs to ensure that every increase in ranking is supported by real changes in the quality of learning, graduate competency, tridharma productivity, user satisfaction, governance and student experience.

The success of quality evaluation and accreditation is ultimately not only marked by 4 out of 6 FEB UNISSULA study programmes being ranked Superior in 2025. More substantive success is demonstrated when these achievements can be maintained, study programmes that are not yet Excellent are able to increase their ranking, and the entire process is supported by valid data and continuous quality improvement. Furthermore, the formation of new study programmes in 2026 which will increase the number of FEB UNISSULA study programmes from 6 to 7 needs to be followed by strengthening the quality assurance system from the early stages of implementation. Thus, accreditation becomes a consequence of the quality culture that is lived every day and not the result of administrative mobilization ahead of the assessment.



Figure 1. 6 Number of study programmes with a Superior rating at FEB UNISSULA 2021–2025

Figure 1. 6 shows that the quality of the FEB UNISSULA study programme has increased during 2021–2025. Of the 6 study programmes in that period, the number of study programmes with a Superior rating increased from 3 study programmes in 2022–2023 to 4 study programmes in 2024–2025, while other study programmes were ranked Very Good and Good.

This development shows a trend of increasing academic quality. Therefore, the 2025–2029 period is directed at strategies to maintain study programmes with a superior rating, improve the ranking of study programmes that are not yet superior, and ensure that new study programmes formed in 2026 can develop with good quality standards.

ANALYTICAL DEPTH CHAPTER I • I. 06 Consolidation of achievement data 2020–2024

Consolidation of 2020–2024 achievement data is an important basis for ensuring consistent translation of strategy into practice at FEB UNISSULA. The focus of analysis is directed at resolving differences in definitions, denominators, periods and data owners before numbers are used as a basis for decision making. Analysis also needs to link policy, human resource capacity, academic processes, technology, financing, and user experience in a clear cause-and-effect relationship. Islamic Academic Culture (BudAI) provides an ethical basis for this process so that data management is trustworthy, fair, quality, participatory and benefit-oriented. Trust is realised through correct and accountable data recording. Justice demands the use of data that does not harm certain units or groups due to differences in definitions. Ihsan drives data quality that goes beyond minimum reporting compliance. Deliberation is the basis for resolving differences between units and system owners, while benefit ensures that data is used to improve services, allocate resources, and improve academic quality, not just to meet reporting needs.

The consolidation implementation was carried out through four stages. The first stage is an inventory of all indicators, systems, source tables, data owners, update frequency, and calculation rules. The second stage is reconciliation to identify duplications, missing data, differences in definitions, and period discrepancies. The third stage is validation by the data owner and quality assurance function using primary sources and supporting documents. The fourth stage is institutionalization through data dictionaries, unique object codes, reference source hierarchies, approval procedures, version control, and faculty dashboards. Each domain needs to have an established reference source, such as PDDIKTI and the academic system for education data, SISTER and the personnel system for HR data, the financial system for revenues and expenditures, and the P4M system for research and community service.

Minimum evidence that must be available includes a dictionary and operational definitions of indicators, a list of primary sources, as well as data from reconciliation results from PDDIKTI, SISTER, academic systems, finance, research, PkM, tracer studies, and collaboration. Each data must be accompanied by object identity, year or semester, data cutoff date, owner unit, validation status, change history, and approval documents. If differences in numbers are found, FEB UNISSULA needs to prepare a reconciliation report explaining the causes of the differences, the numbers determined as references, and the treatment of historical data.

The quality assurance function of FEB UNISSULA together with the data owner needs to carry out a risk-based review. Periodic reviews are used to identify deviations, update delays, and integration barriers, while annual evaluations assess data completeness, accuracy, consistency, timeliness, and utilisation. Control priority is given to data used in target setting, accreditation, external reporting, budgeting and strategic decision making. Target changes can only be made after the root of the problem, data validity, intervention effectiveness, implementing capacity, and financial support have been reviewed and documented.

Key risks include duplicate reporting, selecting the most profitable numbers, using data before it has been validated, changing definitions without recording, and reliance on specific personnel. Controls must prevent false compliance, which is a condition where reports appear complete but data is inconsistent or untraceable. The success of consolidation is marked by the availability of a verified UNISSULA FEB initial condition, reduced differences between platforms, increased timeliness of reporting, and the availability of an audit trail from aggregate figures to primary sources. Thus, the 2020–2024 achievement data can be a valid basis for setting priorities, targets, resource requirements and controlling the 2025–2029 UNISSULA FEB Strategic Plan.

ANALYTICAL DEPTH CHAPTER I • I. 07 Quality targets for 2025

Evaluation of the quality of the 2025 targets at FEB UNISSULA needs to ensure a clear separation between initial conditions, targets, realisation and projections. The initial conditions describe the position of FEB UNISSULA on a certain data cutoff date, the target shows the level of performance to be achieved, while the realisation is the actual achievement that has been verified. This separation is important so that the Strategic Plan document does not mix factual conditions and performance ambitions and allows any changes in achievements to be tracked objectively. Each target needs to be equipped with an operational definition, units, formula, denominator, data source, person in charge, measurement period, resource requirements, and evidence of achievement. This principle places the Strategic Plan as a guideline for aligning policies, budgeting, human resource development, governance and priorities of FEB UNISSULA through measurable and evaluable targets.

Initial conditions in 2025 need to describe the position of FEB UNISSULA based on verified data. A total of 6 study programmes, 2, 855 active students, 70 teaching lecturers, 19 of whom have the title of Professor, are the basis for reading the capacity and initial position of the faculty. In addition, 89 cooperation data are maintained according to the definition and scope of the data source and are not directly equated with the number of cooperation documents, cooperation activities, or the number of unique partners. The scale and characteristics of FEB UNISSULA require adequate human resources, quality of learning, facilities and infrastructure, digital services, financing, and a coordinated quality assurance system. Therefore, increasing capacity is not enough to be seen from numerical growth, but needs to be converted into improving academic quality, student services, scientific productivity, productive collaboration, and benefits that can be traced.

UNISSULA FEB profile indicators have different units, definitions and scope. The numbers on the label in Figure 1. 7 are used to read the faculty profile according to each indicator and the height of the bar is not used as a basis for direct comparison between indicators that have different units. Assessment of changes is carried out through time series for each indicator separately or using an index with a clearly stated base year. Thus, targets, realisation, number of unique people, number of activities, and accumulated data are still treated as different categories so that there are no mistakes in reading FEB UNISSULA's performance achievements.

The quality of the target is determined by its relationship to FEB UNISSULA's strategic problems as well as the faculty's ability to control the factors that influence its achievement. The target number of study programmes, for example, needs to be read together with the quality of accreditation, adequacy and qualifications of lecturers, relevance of the curriculum, student interests, and sustainability of funding. The target number of students needs to be linked to retention, study success, student to lecturer ratio, student satisfaction and graduate outcomes. Professor targets and scientific publications need to be linked to citations, equal distribution of lecturer productivity, student involvement in research, intellectual property, and utilisation of research results. Meanwhile, cooperation targets need to assess not only the number of partnerships, but also the status of activity, activities carried out, joint outcomes, partner satisfaction, and the sustainability of the benefits of cooperation.

Islamic Academic Culture provides an ethical basis for determining and evaluating FEB UNISSULA targets. The value of trust requires the use of valid data and accountability for every achievement. The value of justice ensures that targets and resources are distributed taking into account needs and gaps between units. Ihsan values encourage performance achievements that do not stop at fulfilling administrative compliance, but lead to continuous quality improvement. The value of deliberation requires the involvement of leaders, implementing units, data owners, study programmes, students, alumni, graduate users and partners in the target setting process. Meanwhile, benefit ensures that the targets set provide real benefits for students, society, scientific development and institutional sustainability. These values are the basis for UNISSULA's FEB Strategic Plan not only to be oriented towards increasing performance figures, but also maintaining integrity, social responsibility and usefulness.

Target setting needs to be done through joint formulation between FEB UNISSULA leadership, process owner units, data owners, study programmes and related support units. Each faculty target needs to be translated into the contribution of each unit, implementation schedule, funding needs, intermediate indicators, and annual control points. Targets that require capacity building must be accompanied by clear interventions, such as recruitment and development of lecturers, strengthening information systems, improving academic processes, improving learning facilities, strengthening research and publications, as well as expanding partnerships. In this way, targets do not stop as normative numbers, but become part of a change plan that can be implemented, monitored and evaluated.

Minimum evidence in target management includes target setting documents, verified initial conditions, indicator dictionary, primary data sources, calculation formulas, data deadline dates, data owner approval, periodic realisation, deviation analysis, and follow-up. UPM together with the data owner unit and quality assurance function needs to carry out a risk-based review to ensure the reliability of the data and the effectiveness of achieving targets. Periodic reviews are used to monitor progress and obstacles, while annual evaluations assess levels of achievement, effectiveness of interventions, efficiency of resource use, and the need for corrective action. Control also needs to ensure that the data used in annual reports, academic systems, PDDIKTI, SISTER, research systems, collaboration systems and financial reports use consistent definitions and measurement periods.

The main risks in setting and evaluating FEB UNISSULA targets include setting targets without adequate initial conditions, changing the denominator, double counting, using activity indicators as outcome measures, and reducing targets due to delays in implementation. If the achievement is lower than the target, FEB UNISSULA does not immediately lower or change the target, but first needs to examine the validity of the data, the root of the problem, the quality of the programme design, leadership support, implementation capacity and adequacy of funding. Every change to the target must be carried out through a transparent mechanism, obtain approval from the competent authority, and be accompanied by an explanation and traceable trace of the change.

The quality of UNISSULA FEB target setting is ultimately characterised by a clear separation between initial conditions, targets, and realisation as well as the traceability of each figure to a valid data source. A total of 6 study programmes, 2, 855 active students, 70 teaching lecturers, 19 of whom have the title of Professor, are the basis for determining priorities and allocation of faculty resources. Meanwhile, cooperation data is used according to the scope and definition of each source until the reconciliation process regarding documents, active status, activities and unique partners can be completed. With this approach, the UNISSULA FEB profile functions as a basis for controlling the 2025–2029 Strategic Plan, not just as a quantitative summary of faculty conditions.

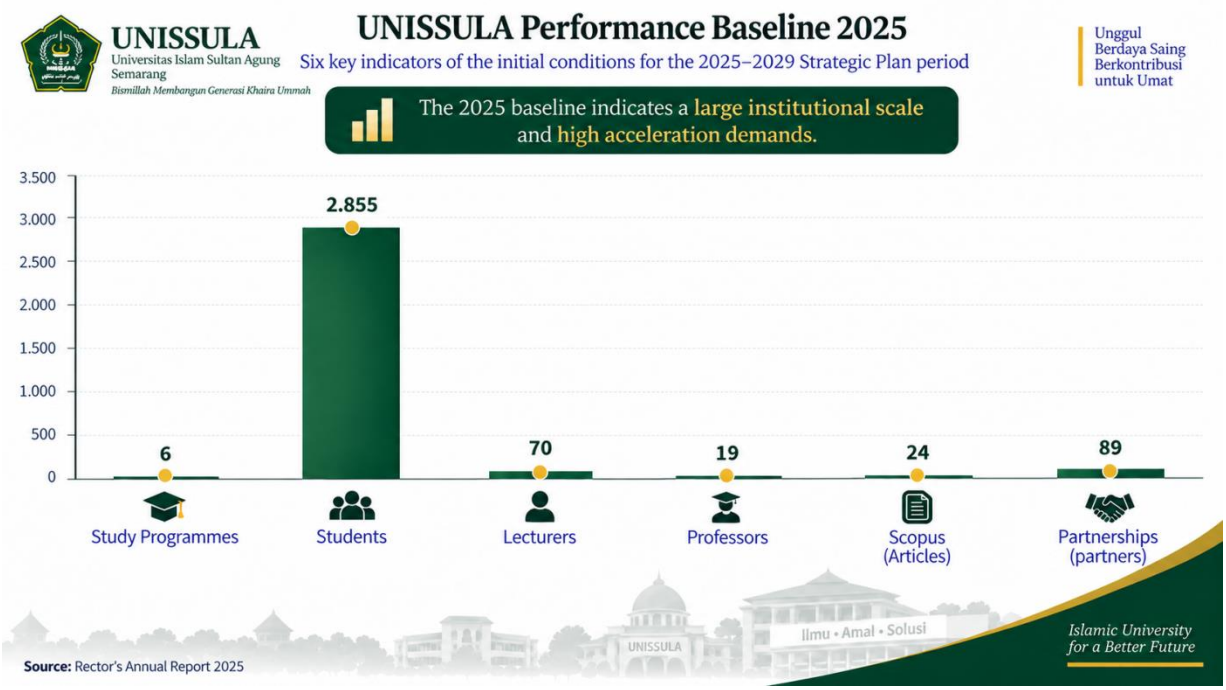

Figure 1. 7 Initial performance conditions of FEB UNISSULA in 2025

ANALYTICAL DEPTH CHAPTER I • I. 08 OBE Curriculum and CPL achievement

An Outcome-Based Education (OBE)-based curriculum needs to be positioned as a learning quality management system that ensures students truly master the specified competencies. OBE is not simply proven through the availability of curriculum documents, CPL-course matrices, or Semester Learning Plan (RPS), but must show a consistent connection between graduate profiles, Graduate Learning Outcomes (CPL), Course Learning Outcomes (CPMK), study materials, learning methods, assessments, achievement of learning outcomes, and continuous improvement. This direction is in line with UNISSULA's Strategic Plan which places the implementation of OBE, the STEAM approach, inclusive and flexible learning, and digital transformation as part of the development of higher education for the 2025–2029 period.

Evaluation of initial conditions shows that the six 2021–2025 Chancellor's Reports have not provided a consistent data series regarding the percentage of study programmes that have completed the OBE–CPL cycle completely. Historical data also does not show uniformly the number of study programmes that have measured CPL, used the measurement results to improve learning, and proven improvements in achievement over time. The Strategic Plan document even notes the unavailability of comparable 2021–2025 series for OBE, LMS quality, artificial intelligence, accelerated pathways, and learning accommodations.

Substantively, the implementation of OBE must start from aligning CPL with the vision and mission of higher education, the Indonesian National Qualifications Framework, the needs of the world of work, the scientific vision of study programmes, graduate profiles, and developments in science and technology. The CPL must also be updated regularly and prepared by involving internal and external stakeholders. The accreditation instrument places this alignment as an important element to prove that CPL not only meets formal requirements, but is also relevant to the needs of the profession, graduate users, scientific associations and developments in the field of science.

The relationship between CPL and the curriculum needs to be explored through a contribution matrix that shows courses, study materials, CPMK, learning methods, assessment forms, and the level of contribution of each course to CPL. This matrix must be used in preparing the RPS and not just be an attachment to the curriculum. Each CPMK must be traceable to the supported CPL, while each CPL must have adequate course coverage and assessment evidence. Mapping weaknesses can result in a CPL being measured too much, not being measured at all, or being assessed using instruments that are not appropriate to the targeted competency level.

Measuring CPL achievement must use direct and indirect evidence. Direct evidence can be in the form of exams, projects, practicums, portfolios, final assignments, performance, or student products that are assessed using a rubric. Indirect evidence can come from surveys of students, alumni, graduate users, and evaluations of learning experiences. Study programmes need to determine achievement threshold values, methods for aggregating CPMK results into CPL, measurement periods, student population, and treatment of incomplete data. Using achievement percentages without explaining the formula, denominator and success limits will produce numbers that are difficult to compare and inadequate for decision making.

The accreditation instrument also emphasizes that monitoring and evaluation of CPL must be supported by valid instruments, relevant methods, use of assessment results for improvement, as well as evidence of increasing CPL from time to time. Therefore, the success of OBE is not sufficiently demonstrated by the implementation of measurements. The study programme must prove the existence of a closed cycle: CPL results are analysed, causes of gaps are identified, corrective actions are determined, implementers and completion times are determined, then the effectiveness of improvements is measured in the next period. Actions can take the form of revising the RPS, adjusting study materials, strengthening lecturer competencies, changing learning methods, improving rubrics, providing facilities, or strengthening student assistance.

Implementation of the OBE agenda needs to be done in stages. The consolidation stage is directed at establishing policies, operational definitions, document standards, measurement formulas, and data owners. The acceleration stage expands implementation to all study programmes through lecturer training, curriculum mapping assistance, rubric development, and information system support. The recognition stage tests the quality of implementation through internal audits, accreditation, benchmarking, and graduate user input. The sustainability stage ensures that CPL measurement results become a routine part of curriculum evaluation, programme planning, budgeting, lecturer development, and quality assurance systems.

Islamic Academic Culture provides ethical direction in the implementation of OBE. Trust is realised through valid, transparent and accountable assessments. Justice demands equal learning opportunities, support and assessment for all students, including students with special needs. Ihsan encourages quality learning that goes beyond minimum administrative requirements. Deliberations ensure the involvement of lecturers, students, alumni, graduate users, professional associations and partners in curriculum evaluation. The benefits direct CPL to not only meet job needs, but also produce graduates who have integrity, are responsible, and provide benefits to society.

Minimum evidence that must be available includes curriculum documents, graduate profiles, CPL and CPMK formulations, CPL–CPMK–course matrices, RPS, Assessment Rubric, student work samples, CPL measurement recaps, gap analysis, evaluation minutes, and improvement plans. The accreditation instrument also requires the availability of RPS which includes learning objectives, achievement strategies, assessment methods, periodic reviews and access for students. The suitability of materials, methods and learning processes for CPL needs to be monitored periodically, documented and followed up.

Each piece of evidence needs to have the identity of the study programme, course, student, academic period, data deadline date, document version, primary source, data owner, and traces of changes. The digital system needs to enable tracing from student grades to CPMK, CPL, and remedial decisions. UPM together with faculties, study programmes and data owners conducted a risk-based audit to assess the completeness of mapping, validity of assessments, consistency of formulas, achievement of CPL and effectiveness of follow-up.

The main indicators that need to be developed include the percentage of study programmes that have a complete OBE curriculum; percentage of courses that have valid CPL–CPMK mapping and rubrics; percentage of CPL that reaches the threshold; percentage of study programmes that carry out achievement analysis every year; as well as the percentage of corrective actions completed and proven effective. These indicators need to be supplemented with risk indicators, such as unmeasurable CPL, instruments that have not been validated, inequality in achievement between student groups, and follow-up actions that have not been completed.

The success of this agenda is marked when the quality of learning is no longer assessed primarily from the completeness of documents or the implementation of lectures, but from the abilities that students have truly mastered and improvements that can be proven over time. The target can only be adjusted after the university reviews the validity of the data, the root of the problem, the quality of curriculum design, lecturer capacity, effectiveness of assessments, technological support, and adequacy of funding. Thus, the 2025 audit is a valid initial condition for controlling the implementation of OBE and achieving CPL during the 2025–2029 Strategic Plan period.

ANALYTICAL DEPTH CHAPTER I • I. 09 Integration of the STEAM approach

The integration of the Science, Technology, Engineering, Arts, and Mathematics (STEAM) approach needs to be placed as a strategy for developing cross-disciplinary learning, research, and innovation that is oriented towards solving real problems. STEAM is not sufficiently realised through the inclusion of terms in the curriculum or organising joint activities between faculties. Its application must show the connection between problems faced by society, cross-sector competencies, solution design processes, testing, ethical reflection, and utilisation of results. This direction is in line with UNISSULA's Strategic Plan 2025–2029 which places OBE, STEAM, inclusive and flexible learning, digital transformation, and the tridharma of impact as part of the university's change agenda.

Initial conditions in 2025 show that UNISSULA manages 50 study programmes in 13 faculties. This portfolio can be mapped into at least five large groups, namely health; engineering and science; economics and business; social and humanities; as well as Islam. This diversity is institutional capital to form cross-disciplinary teams. However, the number of study programmes and faculties does not by itself prove that STEAM integration is occurring. Success can only be assessed if there is a project, course, research or innovation that combines the contributions of various disciplines in a planned manner and produces a solution that can be tested and used.

Islamic Academic Culture provides an ethical orientation towards the application of STEAM. Trust is realised through the use of valid data, clear division of responsibilities, and accountability for the impact of solutions. Justice demands that technology and innovation be accessible to diverse user groups, including vulnerable groups and people with disabilities. Ihsan encourages design quality that goes beyond minimum administrative requirements. Deliberation is realised through the involvement of lecturers, students, education staff, partners, government, industry and the community in formulating and testing solutions. The benefits ensure that STEAM output provides real benefits and does not pose uncontrolled ethical, social, economic or environmental risks.

Implementation of STEAM integration needs to begin with setting standards and auditing initial conditions. The audit includes mapping of courses that have used cross-disciplinary projects, lecturer competencies, research groups, laboratories, digital facilities, partner networks, as well as problem themes that are relevant to community needs. Mapping must also identify gaps in policy, coordination, financing, facilitator competency, and workload recognition mechanisms. The results are used to determine pilot units, priority themes, resource requirements, and expansion stages.

Implementation can be done in stages. The consolidation stage is directed at preparing guidelines, operational definitions, learning models, coordination mechanisms, and Assessment Rubric. The pilot stage tests the project on study programmes or faculties that have high readiness. The accelerated phase expands practices proven to be effective through training, funding, use of shared facilities, and integration into the curriculum. The recognition stage tests quality through partners, users, competitions, accreditation, or scientific dissemination. The sustainability stage incorporates STEAM practices into routine financing, faculty development, curriculum evaluation, and quality assurance cycles.

Every STEAM project should start with a clear problem statement and supported by evidence of user needs. The team needs to determine the contribution of each discipline, the CPL and CPMK developed, member responsibilities, schedule, resources, and success criteria. The learning process at least includes problem identification, context analysis, alternative design, prototyping or model creation, testing with users, improvement, and reflection. Elements of art are not only understood as aesthetic aspects, but also include creativity, communication, user experience design, cultural understanding, and humanitarian considerations.

Minimum evidence includes RPS, problem statement, user requirements data, cross-disciplinary team composition, CPL–CPMK contribution matrix, process log, Assessment Rubric, prototype or product, user test results, student reflections, partner feedback, and improvement plans. Each piece of evidence must have the identity of the project, study programme involved, implementation period, primary data source, person in charge, document version, and trace of changes. UPM together with faculties, study programmes, P4M, and related units need to carry out risk-based reviews to ensure project conformity with the curriculum, assessment quality, user protection, technological feasibility, and sustainability of results.

The main risks include collaboration that is only ceremonial, the dominance of one discipline, unclear member contributions, the use of projects as a substitute for learning without valid assessment, and measuring success based on the number of activities. Other risks are prototypes that are not tested, problems that do not stem from user needs, and results that stop after the activity is completed. Therefore, indicators of the number of projects need to be paired with indicators of process quality, competency achievement, user satisfaction, solution functionality and sustainability of use.

Successful STEAM integration is marked when students are able to combine cross-disciplinary knowledge to analyse problems, design solutions, communicate, collaborate, and account for the consequences of decisions. Indicators that need to be developed include the percentage of study programmes that have STEAM-based learning, the number of cross-faculty projects, CPL achievements related to problem solving and creativity, the percentage of prototypes tested by users, partner satisfaction, and the number of results that are continued into research, PkM, intellectual property, or innovation. With this framework, a portfolio of 50 study programmes in 13 faculties is not only a measure of the scale of the institution, but becomes capital for producing cross-disciplinary solutions that are scientific, inclusive, responsible and benefit-oriented.

ANALYTICAL DEPTH CHAPTER I • I. 10 Active and authentic learning

Active and authentic learning needs to be placed as the main strategy to ensure that the growth in the scale of educational services continues to be accompanied by the quality of the student learning experience. This approach is not sufficiently realised through the use of case methods, team-based learning, or administrative project-based learning in Semester Learning Plan. The implementation must encourage students to analyse real problems, integrate knowledge, make decisions based on evidence, produce work or solutions, receive feedback, and reflect on the learning process and results. This direction is in line with the Strategic Plan's commitment to OBE, STEAM, inclusive and flexible learning, digital transformation, and improving the quality of graduates.

UNISSULA's active students numbered 17, 617 in 2021, 16, 633 in 2022, 17, 354 in 2023, 20, 997 in 2024, and 22, 682 in 2025. Annual changes include a decrease of 984 students (5. 6%) in 2022, an increase of 721 (4. 3%) in 2023, an increase in 3, 643 (21. 0%) in 2024, and an increase of 1, 685 (8. 0%) in 2025. Overall, the number of students increased by 5, 063 people (28. 7%). Growth after 2023 needs to be followed by controlling the capacity and quality of learning, not just increasing capacity.

Interannual changes show three phases of development. In 2022 there will be a decrease of 984 students or 5. 6% compared to 2021. In 2023 the number of students will again increase by 721 students or 4. 3%. The strongest acceleration occurred in 2024 with an additional 3, 643 students or 21. 0%, then continued in 2025 with an additional 2, 943 students or 14. 0%. If the lowest point in 2022 is used as a comparison, the number of active students in 2025 will increase by 6, 047 students or around 43. 9%. The pattern shows that pressure on learning capacity especially increases from 2024.

The growth of active students expands UNISSULA's educational reach, but also increases the risk of decreasing interaction intensity, quality of feedback, student engagement, and assessment validity. This challenge is increasingly important because student growth is also accompanied by changes in the ratio of students to lecturers, from around 1: 30 in 2022–2023 to 1: 33 in 2024 and 1: 35. 4 in 2025. If student growth is not balanced with the addition and distribution of lecturers, development of teaching competencies, assistant support, learning facilities, and digital systems, active learning risks turning into large-scale group assignment without adequate assistance and feedback.

Therefore, the expansion of active learning cannot be adequately measured based on the number of courses that use case or project methods. Evaluation should assess the quality of implementation. The cases used need to be relevant to CPL and CPMK, have complexity appropriate to the level of education, and be supported by adequate data and context. Projects must produce evaluable outcomes, such as designs, analyses, prototypes, recommendations, professional reports, communications products, or solutions for partners. Team-based learning must also have division of responsibilities, coordination mechanisms, contribution logs, individual assessments and peer assessments so that student achievements are not only determined by group results.

Authentic learning needs to connect classrooms with professional environments, industry, government, communities, schools, health facilities and society. Partners are not only positioned as topic providers, but can be involved in formulating problems, validating needs, providing feedback, and evaluating the usability of results. However, partner involvement must still be within academic control. Lecturers are responsible for ensuring that problems, methods, workload, outcomes and assessment instruments comply with CPL, academic standards, ethics, safety and student abilities.

Islamic Academic Culture provides an ethical orientation in implementing active learning. Trust is realised through academic honesty, accountable division of tasks, and correct use of data. Justice demands proportional distribution of group burdens, equal access to learning resources, and accommodation for students who need support. Ihsan encourages quality work that goes beyond completing minimum tasks. Deliberation is realised through discussion, joint decision making, peer feedback, and user involvement. Benefits ensure that cases and projects produce knowledge, solutions or experiences that are beneficial to students and society.

Implementation needs to be carried out in stages and is risk-based. The first stage is the consolidation of policies, learning standards, operational definitions and quality rubrics. The second stage is mapping courses that are suitable for the case method, team-based learning, or project-based learning. The third stage is strengthening lecturer competence in facilitation, assignment design, authentic assessment, providing feedback, and using technology. The fourth stage is the implementation of the pilot on ready units, accompanied by an evaluation of student experience and the quality of the results. Practices that are proven effective are then expanded and integrated into curriculum evaluation, budgeting, faculty development, and quality assurance cycles.

Technology support needs to be used to maintain quality in classes with a large number of students. Digital learning systems can facilitate case distribution, group formation, recording contributions, collecting portfolios, providing feedback, peer assessment, and engagement analytics. However, technology should not replace lecturers' academic considerations. The use of automation and artificial intelligence must still pay attention to the originality of the work, data privacy, transparency of use, potential bias, and student responsibility for the results submitted.

Minimum evidence that must be available includes RPS, case or problem formulation, relationship with CPL and CPMK, team composition, rubrics, student contribution logs, presentation results, products or portfolios, lecturer and partner feedback, individual assessments, student evaluations, and analysis of CPMK achievements. The accreditation instrument also requires evidence that learning methods are in accordance with planned outcomes, the process is monitored, and monitoring results are followed up. Each proof needs to have the identity of the course, study programme, semester, lecturer, student, document version, data deadline date, and trace of changes.

Outcome indicators need to be distinguished from activity indicators. Activity indicators may include the percentage of courses that apply the case or project method. Process indicators include the percentage of RPS that have authentic rubrics, timeliness of feedback, student involvement, and completeness of individual assessments. Outcome indicators include CPMK achievement, increased critical thinking skills, problem solving, creativity, collaboration, communication and product quality. Risk indicators can include class sizes that are too large, imbalance in group contributions, delays in feedback, violations of academic integrity, and limited lecturers or facilities.

The success of active and authentic learning is ultimately marked when student growth from 17, 617 in 2021 to 22, 682 in 2025 continues to be followed by meaningful learning interactions, valid assessments, timely feedback, and demonstrable competency achievement. Thus, increasing the scale of services does not reduce the quality of learning, but becomes the basis for expanding learning experiences that are relevant, inclusive, responsible, and prepare students to face professional and social problems.

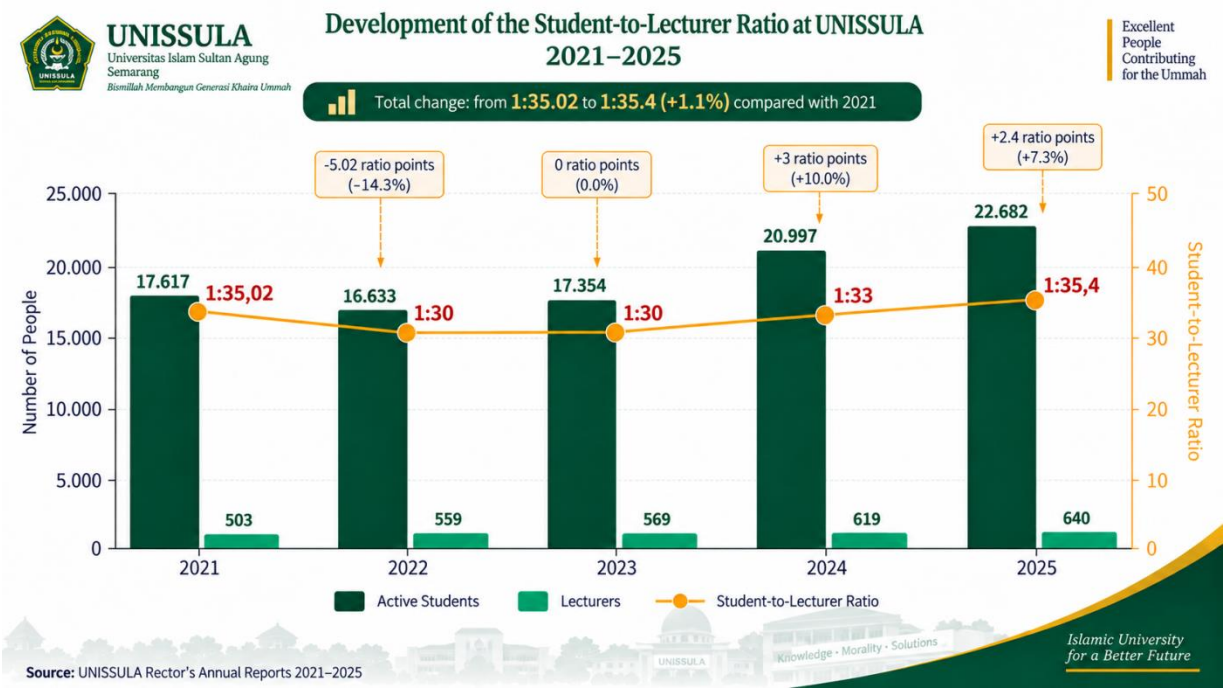

Figure 1. 8 Development of UNISSULA active students 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 11 Digital learning ecosystem

The digital learning ecosystem at the UNISSULA Faculty of Economics and Business (FEB) needs to be positioned as an integrated system that connects academic policy, technology, human resource competencies, learning design, assessment, user support, data security and quality assurance. The Learning Management System (LMS) does not simply function as a place to upload teaching materials, but must be a learning space that facilitates lecturer-student interaction, discussions, formative and summative assessments, providing feedback, monitoring learning progress, as well as documentation of CPMK and CPL achievements in each FEB study programme. In line with UNISSULA's Strategic Plan 2025–2029, digital transformation and artificial intelligence are positioned as levers for learning, research, administration, data management and decision making at the faculty level, which must be implemented safely, transparently, responsibly and in line with Islamic ethics.

At the university level, digital visibility as measured through Webometrics rankings showed significant improvement throughout 2021–2025, although it did not occur linearly and experienced a decline in one particular year before improving again. UNISSULA's digital visibility has generally strengthened to rank 31 in 2025, which is much better than rank 94 in 2021. This condition shows that digital strengthening is not sufficient through momentary intervention. Universities need content governance, page management, openness of scientific work, data integration, information updating, and unit responsibilities that run consistently throughout the year.

Webometrics rankings can be used as an external indicator of the visibility and reach of an institution's web ecosystem, but cannot be used as direct evidence of LMS quality or digital learning quality. An improved ranking does not automatically indicate that all courses have complete modules, lecturers provide timely feedback, students interact actively, digital assessments are valid, or CPL achievement has increased. Therefore, Webometrics data needs to be paired with internal indicators that directly measure the quality and continuity of learning.

FEB itself needs to develop indicators of digital visibility and maturity at its own level, for example the completeness of study programme pages, openness of lecturers' and students' scientific work in repositories, as well as updating academic information, as a complement to university-level Webometrics indicators. This urgency is based on international rankings which do not only focus on the university level, but also look at the excellence of the faculty within them.

The 2023 inventory containing at least 24 information systems or modules shows that UNISSULA already has a broad digital landscape. However, the number of systems does not necessarily indicate integration. Many applications without an integration architecture risk causing data repetition, different user identities, reporting asymmetry, administrative burdens, and inconsistent user experiences. Therefore, the inventory must be continued by mapping functions, system owners, users, data connectivity, security status, maintenance costs, usage levels, and the contribution of each system to academic goals. The Strategic Plan document also emphasizes the importance of standardizing metadata, data cut-off dates, system integration, and productive use.

The inventory of digital information systems and modules managed by UNISSULA shows that the university already has a broad digital landscape, and FEB is one of the main users of most of these systems. However, the large number of applications without a clear integration architecture risks causing data repetition, different user identities, asynchronous reporting, administrative burdens, and inconsistent user experiences at the faculty and study programme level. Therefore, FEB needs to map the digital systems used at the faculty level in terms of function, users, data connectivity, security status, level of use, and contribution to the study programme's academic goals. These points are part of the digital inventory carried out by UNISSULA.

Islamic Academic Culture provides an ethical orientation in the development of the digital ecosystem. Trust is realised through material validity, academic honesty, data protection, and clarity of responsibility. Justice demands equal access to devices, connections, teaching materials, assistive technology, and learning supports. Ihsan encourages quality content and digital services that go beyond administrative fulfilment. The deliberation ensures that lecturers, students, education staff and users are involved in the development and evaluation of the system. Benefits direct technology to truly expand access, improve the quality of learning, and provide benefits to the entire FEB academic community.

Implementation needs to start with an audit of initial conditions covering all courses and study programmes within FEB, as well as the digital platforms used. The audit assesses the level of LMS use, completeness of RPS and modules, availability of materials, interaction activities, use of assessments, time to provide feedback, accessibility, and user satisfaction. Audit results are used to group courses into categories not yet active, administratively active, functionally active, and high quality, so that interventions can be tailored to the needs of each study programme, not just determined through a target of 100% LMS usage.

Implementation is carried out in stages. The consolidation stage includes the preparation of policies, quality standards, data dictionaries, user identity integration, and determining system and data owners. The capacity strengthening stage is directed at lecturer competence in digital learning design, content production, authentic assessment, and use of learning analytics. The acceleration phase expands proven effective practices through technical support, material repositories, and funding. The sustainability stage ensures that digital learning becomes a routine part of curriculum evaluation, lecturer development, budgeting, and the PPEPP cycle at FEB.

Minimum evidence that must be available includes user logs, list of active courses, module completeness, discussion activities, assessment implementation, timing of feedback, student engagement analytics, and user survey results. Each data must have an operational definition, object identity, measurement period, data deadline date, primary source, data owner, validation status, and change trace, so that it can be traced from activities in the LMS to courses, CPMK, CPL, and learning improvement decisions.

Process indicators may include the percentage of active courses on the LMS, the percentage of courses with complete modules, the intensity of interaction, and the timeliness of feedback. Outcome indicators include CPMK and CPL achievement, increased student engagement, user satisfaction, and continuity of learning. Technology indicators include system availability, disruption recovery time, data integration, accessibility, and security. Risk indicators include access gaps, academic integrity violations, data leaks, and low system usage.

The main risks of this agenda are the use of an LMS that stops at the material storage function, system fragmentation, inequality in lecturers' digital competence, limited student access, and measuring success based on the number of activities. Another risk is the use of analytics or artificial intelligence without privacy protection, transparency and human oversight. Therefore, UPM together with the UNISSULA information technology unit, FEB leadership, and all study programmes in their environment need to carry out a risk-based review. Changes to targets can only be made after data validity, root causes, design quality, implementation capacity, technology needs and financial support have been reviewed and documented.

The success of the digital learning ecosystem at FEB is ultimately not only marked by improvements in digital visibility at the university level, but by the availability of complete, inclusive, safe and integrated digital learning in every FEB study programme. These achievements must be seen in the quality of interaction, speed of feedback, achievement of competencies, user satisfaction, service continuity, as well as the faculty's ability to maintain the quality of learning in face-to-face, online, mixed or hybrid modes.

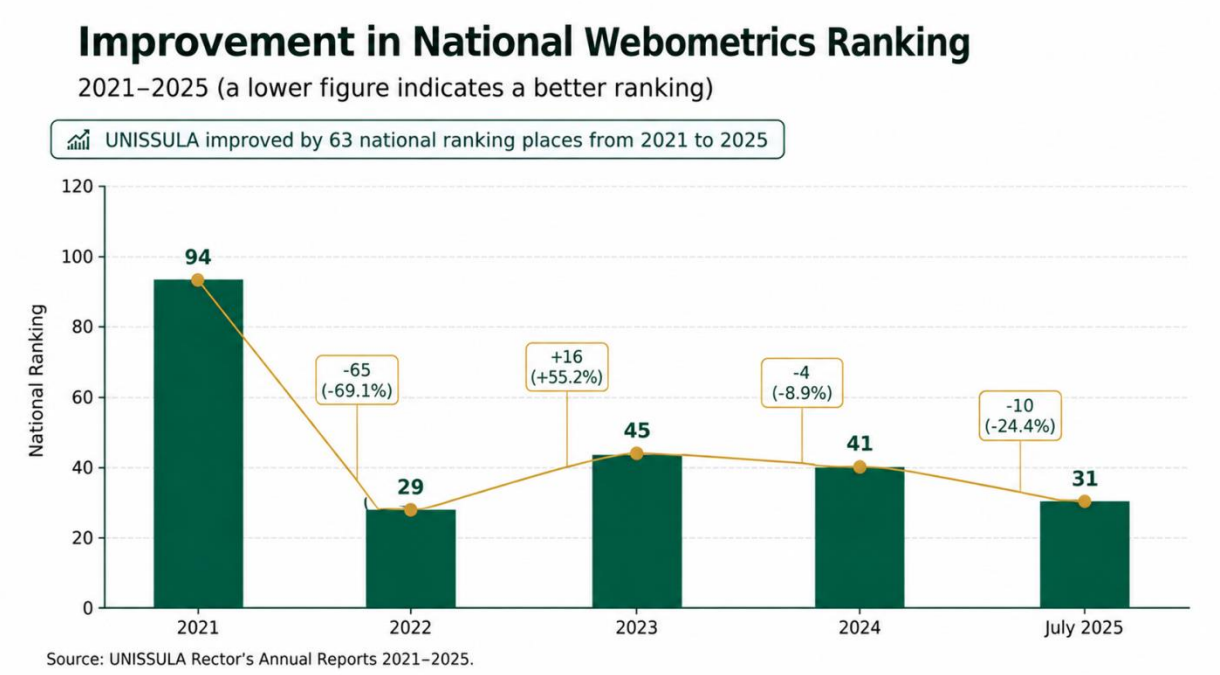

Figure 1. 9 Improvements in national Webometrics rankings

ANALYTICAL DEPTH CHAPTER I • I. 12 Use of AI in education

The use of artificial intelligence (AI) in education at the Faculty of Economics and Business (FEB) UNISSULA needs to be placed as part of the academic transformation that connects Islamic identity, improving the quality of learning, developments in science and technology, as well as the needs of students and stakeholders in the fields of economics and business. AI is not positioned as a replacement for lecturers or academic processes, but rather as a supporting tool for personalization of learning, business case simulations, academic assistance, learning analytics, development of teaching materials, and formative assessments. Any use must remain under the supervision of lecturers, have clear learning objectives, and be accountable academically and ethically, in line with the UNISSULA Strategic Plan 2025–2029 which places digital transformation and AI as levers for learning, research, administration, data management, and decision making that are developed responsibly, safely, transparently, and in line with Islamic ethics.

An initial condition audit needs to be the first step at the FEB level. This audit at least maps the number of lecturers, education staff and students in the seven FEB study programmes who have used AI; the purpose of its use; application or model used; type of data processed; lecturer supervision mechanisms; as well as the benefits and risks. Each use case needs to be grouped based on the level of risk, such that use for generating ideas or composing exercises has a different risk character than use for assessment, academic recommendations, violation detection, or processing of student personal data. This is important so that controls are not applied uniformly to activities that have different impacts.

Islamic Academic Culture (BudAI) provides an ethical basis for the use of AI at FEB. Trust is realised through open use of AI, output validation, data protection, and accountability for decisions by lecturers. Justice demands that technology does not result in discrimination, bias, or gaps in access for students with different economic, social, cultural, linguistic or special needs conditions. Ihsan encourages the use of AI to improve the quality of learning, not just speed up work completion. Deliberation is realised through the involvement of lecturers, students, education staff and study programme stakeholders in policy formulation. Benefits ensure that the benefits of technology outweigh the potential harm to students' integrity, privacy, academic freedom, and development of abilities.

AI governance at FEB follows UNISSULA policies regarding permitted, restricted and prohibited uses, including the obligation to disclose AI use, personal data protection, information security, intellectual property rights, output validation, human supervision, record keeping and incident handling. Academic decisions that have a direct impact on student status, grades, graduation, sanctions, or rights to services should not be left entirely to an automated system. Lecturers and study programme leaders remain responsible for final decisions, including when initial recommendations are generated by AI.

The integration of AI in learning must be explicitly included in the curriculum and Semester Learning Plan (RPS) of each FEB study programme. Study programmes need to determine the relationship between the use of AI and graduate profiles, CPL, CPMK, learning methods and assessments. The RPS must explain the activities that allow the use of AI, the forms of use that must be reported, the output that students must verify, and the assessment criteria. Assessment designs also need to be updated so that they are still able to measure individual competency, for example through presentations, demonstrations, process reflections, or verbal explanations of business decisions taken, so that students prove their understanding and academic responsibility, rather than just submitting system output.

Implementation of the agenda is carried out in stages: consolidation stage (initial condition audit, preparation of faculty level guidelines, risk classification, and determination of process owner), pilot stage (trials on courses or study programmes with high readiness accompanied by measurement of learning outcomes and risks), acceleration stage (expansion of practices that have proven to be useful through training and infrastructure support), validation stage (audit, ethical review, and user input), to sustainability stage (integration into curriculum evaluation, lecturer development, budget, and FEB PPEPP cycle).

Developing human capacity is the main requirement. FEB lecturers need to have the competence to compose AI instructions, check the accuracy of output, recognise bias and erroneous information, design assessments that are resistant to abuse, and guide students to use AI critically in the context of economic and business cases. Students need to master AI literacy, ethics of use, information verification, citing or disclosing use, data protection, and responsibility for submitted work.

Minimum evidence that must be available at the FEB level includes AI usage guidelines, use case registers per study programme, risk assessments, data owner approval, lecturer supervision records, bias evaluations, output validation records, incident reports, learning outcomes, and follow-up documentation. Each piece of evidence must have the identity of the study programme, application or model used, intended use, period, data cutoff date, person in charge, validation status, and track of changes.

Indicators of AI utilisation at FEB include coverage dimensions (percentage of study programmes and courses with documented AI guidelines and integration, percentage of lecturers and students who have taken part in training), process (compliance with disclosure of use, percentage of output verified by lecturers), results (increased CPMK achievement, quality of feedback, user satisfaction), and risks (privacy incidents, violations of academic integrity, bias, inaccurate output).

The main risks include over-reliance, weakened ability to think independently, plagiarism, misinformation, algorithmic bias, data leaks, and unequal access between students. Therefore, every important output must be verified by lecturers, every use of student personal data must have a clear basis and purpose, and every high-risk decision must receive human review. UPM together with the UNISSULA information technology unit, FEB leadership, and study programmes in their environment need to carry out periodic risk-based reviews; Target changes are only decided after the root of the problem, policy readiness, user competency, and financial support have been reviewed and documented.

The success of using AI in education at FEB is ultimately not measured by the number of applications or courses that use it, but when AI improves the quality of learning, speeds up feedback, expands access, and strengthens decision making without reducing the role of lecturers, academic integrity, privacy, fairness, and the originality of student work. The initial condition audit is the basis for FEB to build the use of AI that is measurable, safe, inclusive, and in line with BudAI during the 2025–2029 Strategic Plan period.

ANALYTICAL DEPTH CHAPTER I • I. 13 Flexibility of learning paths

The flexibility of study paths at the UNISSULA Faculty of Economics and Business (FEB) needs to be positioned as an academic architecture that gives students a choice of paths, modes, times and diverse learning experiences to achieve Graduate Learning Outcomes (CPL) without compromising quality standards. This flexibility includes Recognition of Past Learning (RPL), micro-credentials, learning across study programmes in the FEB environment, mixed or hybrid learning, academic mobility, recognition of professional experience in economics and business, as well as accelerated pathways for outstanding students. This is in line with UNISSULA's Strategic Plan 2025–2029 which places inclusive and flexible learning, disability services, and accelerated learning as part of educational transformation.

Flexibility should not be understood as a relaxation of academic standards. Each pathway in the FEB study programme must guarantee equality of achievement, clarity of learning load, validity of assessments, credit traceability, and consistency of transcripts. Face-to-face, distance learning, or a combination of both must still provide documented interaction between lecturers and students, in accordance with the demands of the accreditation instrument regarding the suitability of learning methods with CPL. In this way, students can take different paths, but the final proven competency remains the same.

The development of each pathway needs to start with a faculty policy that regulates participant requirements, assessment mechanisms, credit limits that can be recognised, conversion processes, study periods, financing, mentoring, appeal mechanisms, and recording on transcripts. For RPL, the recognition decision must not only be based on length of work experience, but on evidence that the applicant has mastered competencies equivalent to CPL or CPMK, namely through portfolios, certificates, work products, competency tests, interviews, or other valid assessments, by assessors who are competent and free of conflict of interest.

Micro-credentials need to be designed as units of learning with clear outcomes, learning load, assessment, issuer, validity period and quality assurance, not just certificates of attendance. Admission to the FEB study programme curriculum must be based on mapping to CPL, equal learning load, and assessment results. Learning across study programmes also needs to be regulated through agreements regarding courses that can be taken, prerequisites, class capacity, grade recognition, and academic guidance.

Mixed and hybrid learning at FEB must be designed based on achievement needs, not just the division of online and offline meetings. Each study programme needs to determine activities that are more effective when carried out face to face, activities that can be carried out via an LMS, as well as forms of synchronous and asynchronous interaction. The quality of learning is assessed from the completeness of the module, student participation, quality of interaction, accuracy of feedback, accessibility of material, and achievement of CPMK.

Accelerated pathways are given based on academic readiness, not simply the desire to shorten the study period. Requirements include academic achievement, achievement of prerequisite competencies, ability to bear the study load, and recommendations from academic supervisors. Implementation is monitored so that acceleration does not reduce the depth of learning, student health, or the quality of final assignments, with a mechanism for returning to the regular route for students who experience obstacles, without disproportionate academic sanctions.

Islamic Academic Culture provides an ethical basis for flexibility in study paths at FEB. Trust is realised through valid assessments and transparency in credit conversion. Justice demands equal access and reasonable costs for students with different conditions. Ihsan encourages service quality that goes beyond administrative fulfilment. Deliberation ensures the involvement of study programmes, lecturers, students, partners and graduate users in design and evaluation. Benefits ensure flexibility to help students achieve competency without compromising academic integrity.

Implementation of the agenda is carried out in stages and is risk-based: consolidation (audit of initial conditions, policies, operational definitions, assessment standardisation), pilot (RPL trials, micro-credentials, or accelerated pathways on ready study programmes), acceleration (assessor training and system support), recognition (internal audit and accreditation), to sustainability (integration into the FEB curriculum, budget and PPEPP cycle).

Minimum evidence includes policies and guidelines, participant lists, assessment results, portfolios, recognition decisions, credit conversions, transcripts, RPS, mentoring records, LMS logs, and CPL achievements, each with clear student identity, study programme, period, data cutoff date, and validation status.

Coverage indicators include the number of FEB study programmes that have flexible pathways, the number of RPL participants, and recognised micro-credentials. Process indicators include the timeliness of assessments and completeness of portfolios. Outcome indicators include CPL achievement, study period, and student satisfaction. Risk indicators include differences in standards between study programmes, credit recognition without adequate evidence, and inequality of access.

The main risk of false flexibility is when pathway options are available administratively but are difficult to access or are not recognised consistently. Apart from policy fragmentation, credit inflation and weak assistance. UPM together with FEB leaders and study programmes in their environment need to carry out a risk-based review to ensure each pathway meets academic standards and provides fair access.

The success of the flexibility of study pathways at FEB is ultimately measured by the faculty's ability to provide options that are relevant, affordable, guaranteed quality, and suit students' needs—not just the number of programmes or participants. The target can only be changed after the validity of the data, the root of the problem, and implementing capacity have been reviewed and documented, so that flexible learning pathways still guarantee the achievement of the CPL during the 2025–2029 Strategic Plan period.

ANALYTICAL DEPTH CHAPTER I • I. 14 Acceleration of outstanding students

Accelerated learning for outstanding students at the UNISSULA Faculty of Economics and Business (FEB) needs to be positioned as a selective academic pathway that allows students to achieve CPL more efficiently without reducing the depth of competence, academic integrity and student welfare. This pathway should not be treated simply as a reward for achievement, but should be based on academic readiness, mastery of prerequisite competencies, ability to manage learning load, recommendations from academic supervisors, and availability of learning support—in line with the direction of UNISSULA's 2025–2029 Strategic Plan regarding inclusive, flexible, adaptive, OBE and STEAM-based education.

At the university level, the achievements of national and international students during 2021–2025 show quite fluctuating dynamics from year to year, with growth patterns that are not yet consistent. This data, as recorded in UNISSULA's Strategic Plan, is recorded at the institutional level so it has not been broken down by faculty. FEB therefore needs to start building its own student achievement database. This includes the number and types of academic and non-academic achievements, the level of competition (study programme, faculty, national, international), as well as the unique identity of the students who achieve them. This is a valid basis for developing acceleration and talent pathways within the FEB environment.

Analytically, fluctuations in achievement from year to year need to be studied carefully before being concluded as a strengthening or decreasing of student capacity. Changes in numbers may reflect differences in the number of competitions participated in, coaching patterns, financial support, recording systems, or differences in data cutoff dates between years. Therefore, a decrease in a particular year should not be immediately interpreted as a decrease in FEB student capacity before the definition, scope and completeness of the reporting is verified.

Achievement data also cannot be directly used as the number of students who are eligible to take the accelerated pathway. One student can produce more than one achievement, while group achievements can involve several students. National or international achievements also do not automatically indicate readiness to take on a higher academic load. FEB therefore needs to differentiate between the number of achievements, the number of uniquely achieving students, students who meet the acceleration criteria, students who follow the acceleration pathway, and students who successfully complete it, so that talent development can be controlled in a valid manner.

Eligibility criteria need to be prepared transparently and consistently between study programmes within the FEB environment, including academic achievement, achievement of prerequisite competencies, achievement index, consistency of learning outcomes, ability to accept additional loads, psychological readiness, and recommendations from academic supervisors. National and international achievements can be additional indicators for identifying talent, but do not replace academic requirements. Decisions must be made by an authorised team based on documented assessments.

Islamic Academic Culture provides an ethical basis for the accelerated pathway at FEB. Trust is realised through objective assessments and accountable decisions. Justice demands the opportunity to follow an open accelerated path based on clear criteria. Ihsan encourages students to maintain academic quality even though they take a faster route. Deliberation is realised through the involvement of students, supervisors, and study programmes. Benefits ensure that acceleration does not come at the expense of students' health, social life and character formation.

Implementation is carried out in stages: establishing policies, eligibility criteria, study load limits, and assessment mechanisms at the FEB level, followed by piloting on study programmes that already have an OBE curriculum, CPL assessment system, and adequate supervisors. Evaluation is carried out based on CPL achievement, quality of learning outcomes, study period, student satisfaction, and risk of failure, before effective practice is extended to other study programmes.

Minimum evidence includes FEB student achievement data, student identity, eligibility criteria, assessment results, study programme approval, study plan, study load, guidance records, CPMK and CPL achievements, as well as decisions on completion or return to the regular route—each with clear operational definitions, periods, data cutoff dates and validation status.

Coverage indicators include the number of unique FEB outstanding students and the number of accelerated pathway participants. Process indicators include the implementation of assessments and guidance. Outcome indicators include reduction in study period, CPL achievement, and student satisfaction. Risk indicators include decreased learning outcomes, withdrawal from accelerated pathways, and overload.

The main risks of this agenda are acceleration decisions that are not supported by evidence and inequality of access between study programmes; UPM together with FEB leaders and study programmes need to review it periodically based on risk. The success of this agenda is ultimately not only marked by the many student achievements, but by FEB's ability to transform these achievements into a talent development system that is sustainable, reliable in data, and maintains all CPL for students who take the accelerated route.

ANALYTICAL DEPTH CHAPTER I • I. 15 Inclusive education

Inclusive education at the UNISSULA Faculty of Economics and Business (FEB) needs to be positioned as an education delivery system that ensures that every student has equal opportunities to be accepted, participate, study, take assessments, use facilities, and complete studies. Inclusion must be integrated in the curriculum, learning, assessment, information services, student activities, digital technology, as well as complaint mechanisms in all FEB study programmes, in line with the UNISSULA 2025–2029 Strategic Plan which places inclusive and flexible learning as part of educational transformation.

Initial condition audits at the FEB level need to map student characteristics, forms of obstacles faced, accommodation needs, availability of facilities, competence of lecturers and education staff, accessibility of digital systems, and the effectiveness of complaint mechanisms. Data must be sorted according to relevant groups without labelling, following the principles of consent, confidentiality and access restrictions. Audit results are used to differentiate individual barriers from barriers that can be prevented through changes in policy, service design, technology, or the learning environment at FEB.

Islamic Academic Culture provides an ethical basis for inclusive education at FEB. Trust is realised through accountable services and protection of student data. Fairness means providing support according to need, not uniform treatment. Ihsan drives service quality that goes beyond minimum administrative compliance. Deliberation ensures students are involved in the design and evaluation of services. Benefits places student success, dignity, independence and welfare as the main results.

Inclusion is implemented from the FEB new student admissions process: information on study programmes, requirements, fees, selection pathways, scholarships, and forms of support is delivered in an easily accessible format, without using disability, economic background, language, culture, or region as discriminatory reasons in selection. Once accepted, students can apply for accommodations through a process that maintains confidentiality, without stigma and excessive procedures.

In the learning process, universal design principles need to be applied so that the materials, activities and assessments in each FEB study programme can be used by students with diverse characteristics. Lecturers need to have a choice of delivery methods, participation and proof of learning outcomes, while maintaining CPL equality. Reasonable accommodations, such as adjustments to material format, time, assessment media, space access, or assistive technology. This does not mean lowering competency standards, and every limit needs to be explained by the study programme if an essential competency cannot be adjusted, accompanied by proportional alternatives.

Implementation is carried out in stages: establishing policies and service standards, mapping curriculum accessibility, space, laboratories, libraries, websites, LMS, and FEB administrative services, strengthening the capacity of lecturers and education staff, expanding effective practices to all study programmes, and integrating inclusion into planning, budgeting, curriculum evaluation, and the faculty PPEPP cycle.

Minimum evidence includes FEB's inclusive education policy, accessibility audit results, anonymized student group data, registration of requests and fulfilment of accommodation, learning materials, lecturer training, as well as student retention, graduation and satisfaction data. Indicators include dimensions of access (student composition according to gender, region, economic conditions, disabilities), process (time to complete applications, percentage of accessible material), results (retention, CPL achievement, on-time graduation), and risks (achievement gaps between groups, complaints of discrimination).

The main risk is that formalism means that policies are available but students still face obstacles in practice. Apart from that, there is a gap in capacity between units and low understanding of lecturers. UPM together with FEB leaders and study programmes need to carry out risk-based reviews periodically. The success of inclusive education at FEB is ultimately marked when background, economic conditions, region of origin, language, gender, or disability are no longer preventable obstacles to student success, and targets are only adjusted after the validity of the data and the roots of the obstacles are transparently examined.

ANALYTICAL DEPTH CHAPTER I • I. 16 Services for people with disabilities

Services for students with disabilities at the UNISSULA Faculty of Economics and Business (FEB) need to be placed as an integral part of the inclusive education system, not additional services provided incidentally. This service ensures that students with disabilities receive equal opportunities in student admissions, learning, assessment, student activities and administrative services in all FEB study programmes, in line with the UNISSULA Strategic Plan 2025–2029.

The service approach combines universal design and decent accommodation. Universal design ensures that the physical environment, digital systems, learning materials and FEB campus services can be used by as many students as possible from the start. Reasonable accommodations are provided based on individual needs when the general design does not completely eliminate obstacles. This optimization takes the form of adjusting the format of teaching materials, additional assessment time, sign language translators, assistive technology, or assistance, provided that academic standards are not lowered.

An audit of initial conditions at FEB needs to map the number of students based on type of need, study programme and stage of study; requests and forms of accommodation; response time; accessibility of rooms, laboratories, libraries, websites, LMS, and administration systems; competence of lecturers and education staff; as well as the level of student satisfaction. Data collection follows the principles of consent, confidentiality and restricted access to avoid stigma or discrimination.

Islamic Academic Culture provides an ethical foundation for this service. Trust is realised through data protection and proper service fulfilment. Justice demands support according to need. Ihsan encourages service quality that goes beyond minimum administrative requirements. Deliberation is realised by involving students in needs assessments and service evaluations. Benefits ensures services support student independence, dignity, study success and welfare.

Implementation of the agenda is carried out in stages and is risk-based: consolidating policies and operational definitions, mapping accessibility, strengthening the capacity of lecturers and education staff, providing assistive technology, and integrating evaluation results into FEB planning and financing. Study programmes need to ensure that RPS, teaching materials, learning methods and assessments are accessible to students with different needs, mapped against CPL and CPMK so that method adjustments do not reduce core competencies.

Each student who needs support has an individual service plan prepared with the student, service unit, and study programme, containing the forms of obstacles, accommodation provided, person in charge, and evaluation schedule. If an accommodation cannot be provided for safety or essential competency reasons, the FEB provides reasonable alternatives and a review mechanism.

Minimum evidence includes FEB disability services policies, results of accessibility audits, needs assessments, individual support plans, service request registers, and service effectiveness evaluations, with students' personal information separated from aggregate data for planning. Indicators include coverage (number of students requiring support), process (response time and completion of requests), outcomes (retention, CPL attainment, satisfaction), and risk (requests met late, discrimination complaints).

The main risk is formalism where policies or facilities are available but students still face obstacles to using them. UPM together with FEB leaders and study programmes need to carry out risk-based reviews periodically, not only checking the existence of facilities but also their usability and user satisfaction. The success of this service is ultimately marked when students with disabilities can study, take assessments, and achieve equally and with dignity at FEB, with targets that are only adjusted after the validity of the data and the adequacy of funding are reviewed.

ANALYTICAL DEPTH CHAPTER I • I. 17 Student welfare and retention

Student welfare and retention at the Faculty of Economics and Business (FEB) UNISSULA needs to be placed as an academic and non-academic support system that ensures students can participate meaningfully, maintain continuity of study, and complete their education according to their potential. FEB needs to integrate academic policies, student services, health support, financial assistance, academic guidance, digital systems, and case handling mechanisms into one control framework, in line with UNISSULA's 2025–2029 Strategic Plan commitment to student-centred education.

The development of active FEB students has been presented in the student and graduate analysis section; these data are used here to assess the consequences of growth in the scale of services on the capacity of mentoring, counseling, scholarships, and early warning systems. The number of active students cannot be used directly as a measure of retention, because it is influenced by new student admissions, graduations, transfers, leaves of absence and dropping out of study. Retention therefore needs to be calculated based on the same class group based on the percentage of re-registration, inter-annual study continuation, on-time graduation, leave and study dropout.

Welfare analysis needs to use complete cause-and-effect relationships. The risk of delay or termination of studies can be influenced by economic difficulties, health, low academic engagement, disproportionate learning load, or low sense of ownership of the study programme. Academic data needs to be combined with information on attendance, LMS activities, assessment results, payments, guidance, leave applications, scholarships, and use of counseling services, while maintaining confidentiality and limiting access.

The early warning system at FEB is designed to produce intervention, not just flag students at risk. Risk criteria include decreased learning outcomes, repeated absences, inactivity on the LMS, late registration, and repetition of courses, which are verified by the guardian lecturer before action is given in the form of academic guidance, counseling, financial assistance, or referrals according to the student's needs and approval.

Islamic Academic Culture provides an ethical basis for providing this service. Trust is realised through data protection and follow-up accountability. Equity directs support based on level of need. Ihsan encourages service quality that goes beyond minimum administrative requirements. Deliberations ensure that students are involved in developing support plans. Benefits places study success, health and student independence as the main results.

Implementation of the agenda is carried out in stages: establishing policies and operational definitions of retention, mapping gaps at the FEB and study programme levels (including the capacity of guardian lecturers, counsellors, and information systems), testing early warning systems in ready units, and integrating them into faculty planning, financing, and PPEPP cycles.

Minimum evidence includes FEB welfare and retention policies, definitions of at-risk students, re-registration, leave and dropout data, mentoring records, early warning logs and evaluations of service effectiveness, with access to health and personal condition information restricted. Outcome indicators include retention rates per class and on-time graduation; process indicators include guidance coverage and response time; Risk indicators include arrears, decreased performance, and repeated leave.

The main risks are fragmentation of services and delays in intervention. The number of counseling sessions or scholarships has not shown effectiveness if it is not accompanied by changes in students' conditions. UPM together with FEB leaders, study programmes and counseling units need to conduct risk-based reviews periodically. Success in the well-being and retention of FEB students is ultimately marked when the faculty is able to recognise risks early, provide proportional support, and reduce preventable obstacles, so that the growth in student numbers can be managed without reducing the quality of the learning experience.

ANALYTICAL DEPTH CHAPTER I • I. 18 Khaira Ummah's character development

The development of Khaira Ummah's character at the UNISSULA Faculty of Economics and Business (FEB) needs to be placed as a strategic result of education that is formed in a planned, integrated and sustainable manner. This character is not simply measured through participation in religious or student activities, but must be seen in manners, trustworthiness, intelligence, expertise in economics and business, leadership, social awareness, and readiness to preach through their respective professions which is in line with the UNISSULA Strategic Plan 2025–2029 which places the formation of the Khaira Ummah generation as the goal of scientific development, with BudAI as the basis for education, research, service, student services, and decision making.

Character development needs to be directly linked to the graduate profile, CPL, curriculum, learning process, academic guidance, co-curricular and extra-curricular activities, professional practice, student organisations, research and service in each FEB study programme, so that character formation becomes the cumulative result of all student experiences, not the responsibility of just one unit. Each study programme needs to translate the dimensions of Khaira Ummah's character into behaviour that is relevant to the fields of economics and business without eliminating institutional value standards.

Data regarding the coverage of student Islamic boarding schools is managed at the university level and is used as an indicator of the coverage of the initial coaching process, not as direct evidence of character change. The effectiveness of BudAI internalization at FEB must be proven through changes in understanding, attitudes, habits, academic integrity and the quality of student decision making, complete with initial and final assessments, student portfolios, mentoring records, as well as feedback from lecturers, peers and graduate users.

Character dimensions are formulated operationally: manners are reflected in politeness and respect for knowledge, lecturers and fellow students; trustworthiness through academic honesty and responsibility; scholarship through critical and reflective thinking; expertise through mastery of professional competence; leadership through initiative and cooperation; concern through sensitivity to injustice and community needs; as well as readiness to preach through example and the use of knowledge for the benefit.

BudAI provides an ethical framework for all these dimensions: trust demands conformity of knowledge, words and actions; justice directs students to respect diversity; ihsan encourages work quality that goes beyond minimum requirements; deliberation forms the ability to dialogue and make participatory decisions; Benefits ensure that competencies are used for real benefits. These values need to be reflected in learning rubrics, project assessments, field practices, final assignments, and the FEB code of ethics.

Implementation is carried out through a portfolio of interconnected programmes: student Islamic boarding schools as the initial orientation stage, strengthened FEB study programmes through learning, tutoring, social projects, organizational activities, and academic reflection. Academic policies, lecturer development, student services, and FEB partnerships must be directed at the same character outcomes, with clear minimum responsibility and evidence in each unit.

Minimum evidence includes the Khaira Ummah FEB character policy, value mapping against graduate and CPL profiles, co/extracurricular rubrics, student portfolios, reflection journals, initial and final assessments, as well as graduate user feedback, with sensitive data kept confidential and not the basis for permanent labelling. Indicators include coverage (percentage of students who take part in the coaching programme), process (implementation of coaching and quality of facilitators), results (changes in attitude, integrity and leadership), and impact (graduate behaviour in the world of work).

The main risk is formalism where the programme is implemented and evidence of attendance is available, but behaviour change cannot be proven. Apart from differences in value interpretation between units and assessments that are too subjective. UPM together with FEB leaders and study programmes need to carry out risk-based reviews periodically, and the results of the evaluation are reduced to corrective actions with clear responsibility and schedule. The success of Khaira Ummah's character development at FEB is ultimately marked when BudAI values appear consistent in decisions, academic behaviour, professional qualities and social contributions of students and graduates, and are not just normative statements.

ANALYTICAL DEPTH CHAPTER I • I. 19 Student achievements and portfolio

Evaluation of student achievements and portfolios at the UNISSULA Faculty of Economics and Business (FEB) uses previous period learning as the basis for assessment, not just administrative requirements. The focus of analysis includes academic achievements, innovation, arts, sports, organisations, service and entrepreneurship which are recorded as a student's development journey, by linking policies, human resource capacity, academic processes, technology and financing in a cause-and-effect relationship. BudAI directs change so that it takes place in a trustworthy, fair, quality, participatory and beneficial manner. The FEB student achievement database is currently still managed at the university level and has not been broken down by faculty, so it is an initial priority for FEB to build its own database with uniform categories between years.

The implementation of student achievement and portfolio programmes is designed through co-creation with lecturers, education staff, students, alumni, graduate users, professional organisations, industry, government and society, so that the programme not only meets standards but is also relevant, applicable and sustainable.

Minimum evidence that must be available includes official recognition, digital portfolio, work, student role, supervisor, and sustainability of achievements. Evidence must be maintained from the time the data was created through operational definitions, object identities, data cut-off dates, primary sources, data owner approval, and change trails; not just collected at the end of the year. UPM and the assurance function at FEB review risk-based evidence; leaders use it to assess achievements, effectiveness of interventions, and corrective actions.

If progress is slow, FEB does not immediately lower the target, but examines the root of the problem, design quality, leadership support, and implementation capacity, with each adjustment transparent and documented. Evidence of student achievements and portfolios is then used to determine priorities, people in charge, data quality, as well as outcome, process and risk indicators, so that FEB can develop student talents more precisely and demonstrate the quality of the learning experience in its environment.

ANALYTICAL DEPTH CHAPTER I • I. 20 Tracer study as an improvement cycle

Tracer study needs to be positioned as an institutional feedback system that connects the experience of UNISSULA Faculty of Economics and Business (FEB) graduates with improvements to curriculum, learning, student services, career development, partnerships and quality assurance at the study programme level. The implementation is not enough to find out whether graduates have worked, but needs to describe the transition process of graduates as a whole, including the waiting time for the first job, relevance of work field, level and size of workplace, income, further study, entrepreneurship, competency mastery, and user satisfaction of graduates. Following UNISSULA's tracer study framework, alumni feedback is the basis for curriculum development, learning processes and career services at FEB.

Verifiable data from the 2025 UNISSULA Faculty of Economics and Business Tracer Study Report describes the 2024 graduate cohort which includes 1, 092 graduates with 349 respondents. Based on the sum of the numbers in the tracer study report, the weighted response rate is around 32%.

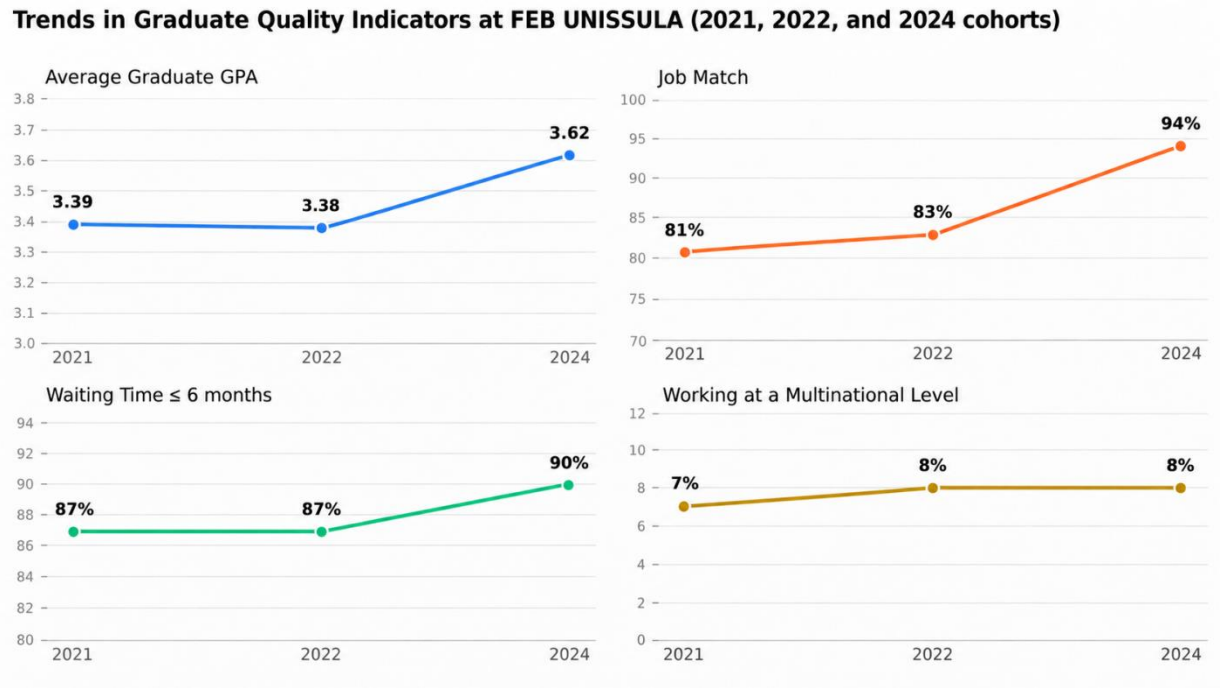

Figure 1. 11 Trends in quality indicators for FEB graduates (cohort 2021, 2022, 2024)

These four key indicators show encouraging trends over the last three cohorts. The suitability of work fields with educational background rose sharply from 81% (2021 cohort) to 83% (2022 cohort) and reached 94% (2024 cohort) which indicates that the FEB study programme curriculum is increasingly relevant to the needs of the world of work. The waiting time to obtain a first job within 6 months also improved from 87% to 90%, while the proportion of graduates working in multinational companies increased from 7% to 8%, indicating the competitiveness of FEB graduates in the wider job market. The average GPA of graduates also strengthened from the range of 3. 38–3. 39 in the 2021–2022 cohort to 3. 62 in the 2024 cohort. This positive trend is an important asset for FEB to strengthen the reputation of its graduates as well as a strong basis for setting more ambitious targets in the 2025–2029 Strategic Plan period.

The UNISSULA FEB tracer study used the entire population of the previous year's graduate cohort, not a specific sample. The 2023 report tracks the 2021/2022 academic year graduate cohort, the 2024 report tracks the 2022/2023 cohort, and the 2025 report tracks the 2023/2024 cohort. Therefore, the Faculty needs to clearly distinguish between the year of implementation or reporting year and the year of the graduate cohort. Unclear naming can lead to data repetition, errors in reading trends, and inconsistencies between graphs, narratives and accreditation documents.

Tracer studies should be managed as a closed improvement cycle. The cycle starts from validation of population and graduate contact data, followed by collection and verification of answers, analysis at the university and study programme level, identification of gaps, determination of corrective actions, and evaluation of the effectiveness of follow-up in the following period. Each study programme has obtained information regarding job profiles, waiting times, competency relevance, further studies, entrepreneurship, as well as graduate and user input that is directly related to graduate profiles, CPL, curriculum, learning and career services.

Tracer study data needs to be linked to other sources, such as graduation data, PDDIKTI, graduate user surveys, career centre data, competency certification, entrepreneurship data, and collaboration records. Triangulation is necessary because graduates' answers are self-reported data and can be influenced by response rate, respondent memory, and interpretation of questions. Tracer study results also need to be sorted according to study programme, level, gender, work area, work sector, work status, organizational level, and type of postgraduate activity. Such disaggregation allows universities to identify groups that have longer wait times, lower job relevance, or require more specific career interventions.

Islamic academic culture provides an ethical basis for managing tracer studies. Trust is realised through data accuracy, protection of personal information, and presentation of results without manipulation. Fairness demands that all study programmes and graduate groups have equal opportunities to be represented. Ihsan encourages implementation that goes beyond administrative or accreditation compliance. Deliberation is realised through the involvement of graduates, users, study programmes, career centres, and leaders in interpreting the results. The benefits of ensuring that data is used to improve work readiness, educational relevance, service quality and graduates' contributions to society.

Minimum evidence that must be available includes graduate population database, data source and deadline date, contact validity status, survey instrument, number of complete respondents, gross and net response rates, distribution of respondents per study programme, user survey results, analysis of outcome indicators, validation minutes, recommendations, as well as curriculum and career service follow-up plans. The report shows that the results of the tracer study are intended as input for study programmes to improve the curriculum, build alumni networks, develop collaboration with the world of work, and support self-evaluation.

Control indicators need to be differentiated into process, outcome and risk indicators. Process indicators include contact validity, timeliness of implementation, response rate, completeness of answers, and study programme coverage. Outcome indicators include waiting time, job suitability, workplace level, income, further study, entrepreneurship, and user satisfaction. Follow-up indicators include the percentage of study programmes that use tracer study results to review the curriculum as well as the percentage of recommendations that have been implemented. Risk indicators include low representation of study programmes, differences in denominators, duplication of respondents, inactive contact data, and reports that are not followed up.

The success of this agenda is not only marked by the increasing number of respondents, but by the ability of universities to turn graduate data into verifiable decisions. Tracer studies are considered effective if the results are used to improve the profile of graduates and CPL, update study materials, strengthen authentic learning, develop career services, expand partnerships, and increase the relevance of graduates. In this way, tracer study becomes part of the PPEPP cycle and functions as a link between the quality of the educational process, graduate experience, the needs of the world of work, and the transformation of the 2025–2029 Strategic Plan.

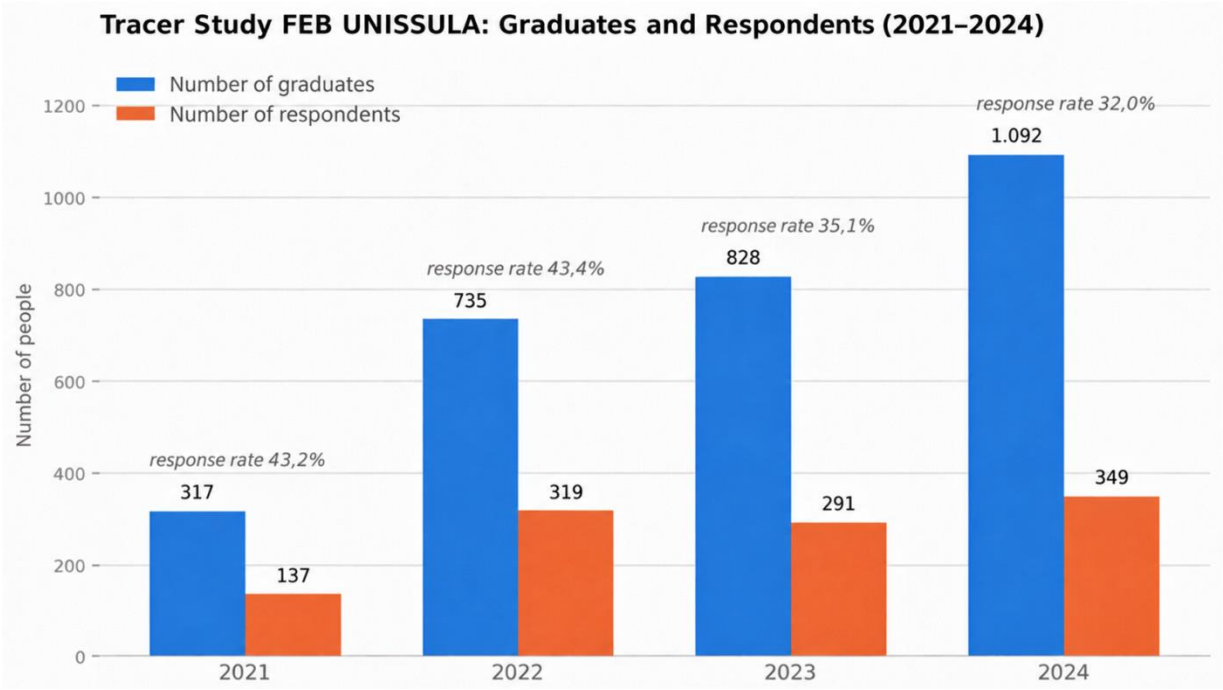

Figure 1. 12 UNISSULA FEB Tracer Study: graduates and respondents (2021–2024)

ANALYTICAL DEPTH CHAPTER I • I. 21 Work readiness and entrepreneurship

Work readiness and entrepreneurship need to be positioned as the result of an educational ecosystem that connects curriculum, learning, professional experience, career development, partnerships and entrepreneurial support in an integrated manner. This agenda is not sufficiently implemented through career seminars, short training, or stand-alone entrepreneurial activities. Faculties must ensure that graduates have field competencies, communication and foreign language skills, digital literacy and artificial intelligence, the ability to work in teams, problem solving, adaptability, professional ethics, leadership, and the ability to recognise and develop business opportunities.

Tracer studies are one of the main sources of evidence to assess the effectiveness of this agenda. The UNISSULA FEB Tracer Study report places waiting periods, distribution of graduates in the world of work and business, graduate positions, suitability of competencies, as well as feedback on the curriculum and career services as important outputs of graduate tracking. The UNISSULA career centre's mandate also includes providing career information, counseling, non-technical skills training, internship coordination, and conducting tracer studies. Thus, tracking results must be the basis for improving learning and services, not just used to meet reporting and accreditation needs.

Initial conditions regarding the number of graduates, number of respondents, and response rates have been presented in Deepening I. 20 and Figure 1. 11 so these figures are not described again in this section. In the context of work readiness and entrepreneurship, these data are used to assess the validity of conclusions regarding graduate transition. Interpretation of waiting periods, job suitability, income, and entrepreneurship must consider the representativeness of respondents according to study programme, level, gender, region, and job characteristics. The 2021–2025 tracer study report uses the entire population of the previous year's graduate cohort, not a sample group, so consistency in determining cohorts, denominators and graduate identities must be maintained.

Graduates' readiness is not adequately assessed based on whether they are employed or not yet employed. The evaluation needs to include the time of obtaining the first job, suitability of the field of work with education, level and size of the workplace, status and sustainability of the job, income, opportunities for personal development, satisfaction with work, further studies, and the graduate's contribution to society. The quality of work also needs to be assessed from the aspects of job protection, space for competency development, suitability of responsibilities with qualification levels, and application of professional ethics. With this framework, a high percentage of graduates working is not immediately treated as a success if the work obtained is irrelevant, unsustainable, or does not provide room for development.

In the entrepreneurial dimension, universities need to differentiate between entrepreneurial interests, temporary business activities, and businesses that have developed sustainably. Indicators not only include the number of graduates who declare they are entrepreneurs, but also the age of the business, legality, sustainability, income growth, innovation produced, use of technology, access to funding, number of workers absorbed, and social benefits. This data is needed to assess the effectiveness of entrepreneurship courses, incubation programmes, business mentoring, alumni networks, and partnerships with the business world.

The results of tracer studies and graduate user surveys need to be reduced into a map of competency gaps in each study programme. Gaps in technical skills, communication, foreign languages, information technology, cooperation, ethics, and self-development must be linked to graduate profiles, CPL, study materials, learning methods, and assessments. The tracer study report confirms that graduate data can be used to improve curricula, conduct user satisfaction surveys, build alumni networks, develop collaborations with companies, and strengthen career services. Each study programme therefore needs to document the curriculum or service decisions resulting from such analysis.

Work readiness interventions need to form an interconnected portfolio, including authentic learning, internships, joint industry projects, teaching practitioners, competency assessments, certification, foreign language strengthening, digital literacy and AI, career counseling, and the formation of professional networks. Entrepreneurial interventions can include identifying business potential, developing business models, incubation, mentoring, market validation, access to funding, protecting intellectual property, and developing businesses based on technology and community needs. Each activity must have clear target participants, person in charge, schedule, cost requirements, outputs, outcome indicators and follow-up mechanisms.

Islamic Academic Culture provides ethical direction for the implementation of this agenda. Trust is realised through accountable competence, professional honesty, and the correct use of career data. Justice demands that access to internships, certification, coaching, networking and business capital be available to students from various study programmes and backgrounds. Ihsan encourages graduates to produce quality jobs and businesses, not just achieve working status. Deliberation is realised through the involvement of students, alumni, graduate users, professional organisations, industry, government and society. Benefits ensure that the work and business being developed provides benefits, maintains human dignity, and does not conflict with Islamic ethics and values.

Minimum evidence must include the results of competency assessments, certification, internship data, industrial projects, student portfolios, career guidance, incubation programmes, user surveys, tracer study data, as well as evidence of curriculum and service follow-up. Data needs to be supplemented with graduate identity, study programme, cohort, data deadline date, primary source, validation status, data owner, and track of changes. Linkages between academic systems, graduation data, career centres, alumni, certification and partners need to be built so that student journeys can be traced from learning to transition to work or business.

Performance control needs to distinguish between process, outcome, impact and risk indicators. Process indicators include student involvement in internships, certification, counseling, industrial projects, and incubation. Outcome indicators include waiting time, suitability of work field, employment level, income, user satisfaction, further study, and percentage of graduates who are entrepreneurs. Impact indicators can include career development, business sustainability, job creation, innovation and social contribution. Risk indicators include low tracer study response rates, unequal access to programmes, low-quality internship activities, curricula that lag behind user needs, and the use of the number of activities as a substitute for outcome measures.

UPM together with the academic sector, career centres, faculties, study programmes, entrepreneurship management, and quality assurance functions need to carry out risk-based reviews periodically. If the results have not reached the target, the faculty needs to examine the representativeness of the data, the roots of competency gaps, the quality of curriculum design, the capacity of supervisors, the quality of partners, the effectiveness of career services, and the adequacy of funding. Any target changes must be approved transparently and have a record of the decision.

The success of the work readiness and entrepreneurship agenda is ultimately marked when graduates are able to enter, create and develop jobs that are dignified, relevant to their competencies, and provide benefits to society. Tracer study data should result in real changes to curriculum, learning, professional experiences, career services, and entrepreneurship support. Thus, the achievements of graduates do not stop as reporting statistics, but are proof that the educational process at FEB UNISSULA produces a generation of Khaira Ummah who are professional, adaptive, have integrity and are competitive.

ANALYTICAL DEPTH CHAPTER I • I. 22 Academic qualifications of lecturers

Lecturer academic qualifications are a strategic foundation for developing educational quality, scientific leadership, research productivity and sustainability of study programmes at the Faculty of Economics and Business, Sultan Agung Islamic University (FEB UNISSULA). The increase in the number of lecturers with doctoral qualifications (S3) should not be understood as merely fulfilling administrative requirements or increasing academic degrees. Further study policies need to be formulated based on the needs of the scientific field in each study programme, regeneration of expertise, adequacy of supervisors, development of research groups, strengthening of postgraduate programmes, and the strategic direction of FEB UNISSULA. Therefore, developing lecturer academic qualifications must be an integral part of human resource planning connected to the curriculum, implementation of the tridharma of higher education, technological developments, financing capabilities, and improving the quality of student learning experiences.

Development of Doctoral Qualified Lecturers (S3) FEB UNISSULA 2021–2025

The number of lecturers with doctoral qualifications at FEB UNISSULA increased from 27 people in 2021 to 48 people in 2022 and reached 52 people in 2023. In presenting the data, this number was then recorded as 51 people in 2024 and 50 people in 2025. Overall, the number of doctoral lecturers in 2025 increased by 23 people compared to 2021 or an increase of 85. 2%. The amount in 2025 is equivalent to around 1. 85 times the condition in 2021, with an average compound growth rate of around 16. 7% per year. This development shows that there is strengthening academic capacity and quite large institutional investment in lecturer development during the 2021–2025 period.

Interannual changes show a growth pattern that is not completely uniform. In 2022, the number of doctoral lecturers will increase by 21 people or an increase of 77. 8% compared to 2021. In 2023, the number will again increase by 4 people or an increase of 8. 3%. After reaching the highest figure of 52 people in 2023, the number of lecturers registered in the PhD category decreased by 1 person or 1. 9% in 2024 and again decreased by 1 person or around 2. 0% in 2025. Thus, the largest increase occurred in 2022, while data for the 2024–2025 period shows a limited decrease which needs to be analysed together with the development of lecturer academic positions.

The recorded decrease in the number of doctoral lecturers in 2024 and 2025 is related to the increase in the number of professors at FEB UNISSULA. The number of professors was recorded at 8 people in 2021, increasing to 11 people in 2023, 13 people in 2024, and 18 people in 2025. This development shows an increase in the academic career path of lecturers with doctoral qualifications. Substantively, permanent professors are lecturers with doctoral qualifications. Therefore, the decrease in the number of doctoral lecturers cannot be directly interpreted as a reduction in the faculty's academic capacity. If the reporting system separates non-professor PhD lecturers and professors as two mutually exclusive categories, this change is more accurately understood as a reclassification of some PhD lecturers into the professor category.

If the categories of non-professor PhD lecturers and professors in the data are presented separately, the combined number increases from 63 people in 2023 to 64 people in 2024 and 68 people in 2025. These calculations show that the capacity of lecturers with doctoral qualifications has actually strengthened. However, this addition can only be used if the number of doctoral lecturers does not include professors. If professors have been counted in the number of doctoral lecturers, the two categories should not be added together because it will result in double counting.

Although the number of lecturers with doctoral qualifications and professors shows positive development, aggregate growth is not enough to reflect equal distribution of academic capacity. This data needs to be supplemented with the proportion of doctoral lecturers to all lecturers, distribution according to study programme, suitability of the doctoral field with subjects and scientific vision, academic position, age, and retirement projections. FEB UNISSULA also needs to differentiate between lecturers who have completed doctoral education, lecturers who are currently studying, and lecturers who are planning to undertake further studies. In 2025, there will be 10 lecturers pursuing doctoral studies. The existence of these lecturers shows that there is an academic regeneration pathway that has the potential to strengthen lecturer capacity in the next period.

This mapping is needed so that lecturers with doctoral qualifications and professors are not concentrated in certain study programmes or scientific fields. Without planned distribution, some study programmes may have strong academic capacity, while other study programmes still experience a lack of expertise or depend on lecturers across study programmes. The projection for additional doctoral lecturers from the 10 lecturers currently studying also needs to consider the timeliness of completing their education, suitability of field of study, the possibility of retirement, lecturer transfers, and changes in employment status.

Planning for further studies needs to be based on a map of the scientific needs of each study programme within FEB UNISSULA. Each study programme needs to identify areas that are not yet supported by lecturers with doctoral qualifications, areas that are at risk of losing expertise due to retirement, the need for supervisors at undergraduate and postgraduate levels, as well as priority areas in the research roadmap. The choice of field of study, destination university, funding scheme, and prospective participants must be directed to close this gap. Through this approach, further study not only fulfills the individual aspirations of lecturers, but also strengthens the scientific character, excellence of study programmes, and competitiveness of FEB UNISSULA.

Implementation of advanced study programmes needs to be carried out through integrated stages. The first stage includes mapping needs and setting priorities based on gaps in scientific fields, lecturer ratios, study programme development plans, and research agendas. The second stage includes selecting prospective participants, strengthening academic and language skills, preparing proposals, and facilitating scholarships. The third stage includes monitoring study progress through credit achievements, seminars, publications, research, study period, and identifying risks of delays. The fourth stage in the form of assignment returns after the lecturer completes their studies through teaching activities according to their field of expertise, student supervision, curriculum development, strengthening research groups, publications, collaboration and coaching young lecturers.

Islamic Academic Culture provides an ethical basis for developing the qualifications of FEB UNISSULA lecturers. The value of trust is realised through a transparent selection process, responsible use of financing, and fulfilment of obligations after completing studies. The value of justice ensures that opportunities for further study are provided based on institutional needs, readiness of prospective participants, and measurable criteria. Ihsan encourages lecturers to make academic contributions that go beyond obtaining a degree. Deliberation is realised through the involvement of study programmes, faculties, scientific field groups, and lecturers in preparing development maps. Meanwhile, benefits ensure that investment in further studies provides benefits for students, the development of economics and business, society, and the sustainability of FEB UNISSULA.

The minimum evidence that needs to be available includes a map of doctoral lecturer needs, a list of lecturers who are currently and have completed their studies, scientific fields, destination universities, funding schemes, progress reports, study period, proof of graduation, diploma equivalent if necessary, assignment again, as well as post-study contribution portfolios. This data needs to be completed with the identity of the lecturer, original study programme, priority field, study period, data updating deadline, primary source, data owner, validation status, and record of changes. The information system also needs to integrate data on personnel, further studies, academic positions, workload, research, publications and mentoring.

Performance measurement needs to differentiate indicators of coverage, process, results and impact. Coverage indicators include the percentage of lecturers with doctoral qualifications and their distribution between study programmes. Process indicators include the number of lecturers receiving scholarships, study progress, and the percentage of completion of education on time. Outcome indicators include the number of graduates, suitability of the doctoral field to the needs of the study programme, redeployment according to expertise, and promotion to academic positions up to professor. Impact indicators include improving the quality of learning, involvement in curriculum development, research and publication productivity, quality of student supervision, formation of research groups, obtaining grants, and strengthening the academic reputation of FEB UNISSULA.

The main risks of the programme include the imbalance in the distribution of doctoral lecturers and professors, incompatibility of fields of study with the needs of study programmes, delays in completing education, uncontrolled financing, and not optimal contribution of lecturers after completing their studies. Another risk that needs to be considered is changes in the number of lecturers due to transfer, retirement, or the end of their employment relationship. Apart from that, an increase in the number of PhD lecturers and professors is not necessarily accompanied by an increase in scientific productivity, quality of supervision, grant acquisition, or quality of learning. Therefore, indicators for the number of doctoral lecturers and professors need to be paired with indicators of quality, equity, productivity and impact.

Monitoring of the 10 lecturers who are pursuing doctoral studies needs to be carried out regularly, at least every quarter. This monitoring includes study progress, academic achievements, publications, research, study period, funding, and risk of delays. Meanwhile, the annual evaluation is directed at assessing the distribution of PhD lecturers and professors, graduation rates, funding efficiency, suitability of assignment returns, and post-study contributions. The target number or percentage of lecturers with doctoral qualifications at FEB UNISSULA in 2029 is set at 15. This target needs to be translated into further study needs in each study programme and evaluated based on changes in the number of lecturers, academic programme development plans, and retirement projections.

The success in strengthening the academic qualifications of lecturers is ultimately not only marked by an increase in the number of doctoral lecturers from 27 people in 2021 to 50 people in 2025. This development is also reflected in the increase in the number of professors to 18 people in 2025 and the presence of 13 lecturers who are currently pursuing doctoral education. More substantive success is achieved if these developments are spread according to the needs of the study programme, strengthen the regeneration of expertise, increase the adequacy of supervisors, accelerate the advancement of academic positions, and result in improvements in the quality of the tridharma. With this framework, investing in doctoral education and developing academic positions becomes a strategic instrument for building superior, sustainable and benefit-oriented FEB UNISSULA academic capacity.

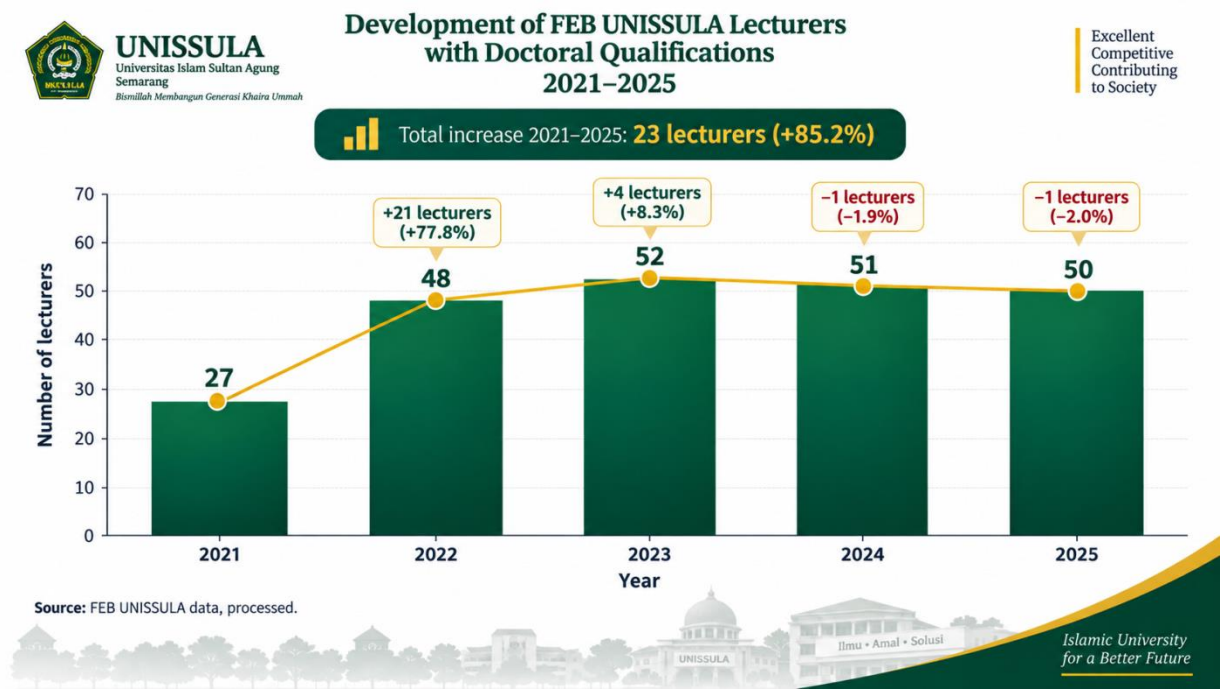

Figure 1. 12 Development of UNISSULA doctoral qualified lecturers 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 23 Acceleration of academic positions

Accelerating academic positions needs to be placed as an institutional strategy to strengthen scientific leadership, ensure scientific regeneration, and improve the quality of implementation of the tridharma at the Faculty of Economics and Business, Sultan Agung Islamic University (FEB UNISSULA). This agenda should not only be directed at increasing the number of lecturers who attain professorships. Academic career development towards associate professor and professor must be designed based on the scientific needs of each study programme, faculty expertise map, research productivity, publication quality, mentoring capacity, and the sustainability of academic regeneration. Thus, accelerating academic positions is part of institutional capacity development and does not stop at fulfilling individual administrative requirements.

Development of the Number of FEB UNISSULA Professors in 2021–2025

The number of professors at FEB UNISSULA shows positive developments during the 2021–2025 period. In 2021, FEB UNISSULA has 8 professors. The number of professors in 2022 was recorded at 11 people, then became 11 people in 2023, increased to 13 people in 2024, and reached 18 people in 2025. Overall, there were an additional 10 professors or an increase of 125% compared to 2021 conditions. Thus, the number of professors in 2025 has reached 2. 25 times the number in 2021. This development shows the strengthening of scientific leadership capacity and progress in development of the highest academic positions within FEB UNISSULA.

A complete analysis of annual growth cannot be carried out because data on the number of professors in 2022 is not yet available. However, based on verifiable data, the number of professors increased by 2 people or 18. 2% from 11 people in 2023 to 13 people in 2024. In 2025, this number increased by 5 people or an increase of around 38. 5% compared to 2024. During the 2023–2025 period there were an additional 7 professors. This amount is equivalent to 70% of the overall net increase of 10 professors over the 2021–2025 period. This data shows that the acceleration of professor development has been stronger in the last two years.

The growth in the number of professors also needs to be analysed together with the development of lecturers with doctoral qualifications. The number of lecturers registered in the PhD category will reach 52 people in 2023, then become 51 people in 2024 and 50 people in 2025. In the same period, the number of professors increased from 11 people to 18 people. Academically, permanent professors are lecturers with doctoral qualifications. Therefore, if the reporting system separates non-professor PhD lecturers and professors into different categories, the decrease in numbers in the PhD category is more accurately understood as a change in classification as academic positions increase, not as a decrease in the capacity of lecturers with doctoral qualifications.

If the categories of non-professor PhD lecturers and professors are presented separately, the combined number will increase from 63 people in 2023 to 64 people in 2024 and 68 people in 2025. This calculation shows that the academic capacity of FEB UNISSULA continues to strengthen. However, this sum can only be used after it is confirmed that the professor is not included in the number of doctoral lecturers. If professors are included in the data for lecturers with doctoral qualifications, the two categories should not be added together because this could result in double counting.

The increase in the number of professors indicates progress in lecturer career planning, assistance in preparing portfolios, scientific work productivity, and administrative support. However, this increase does not by itself indicate equal distribution of academic capacity. Aggregate data needs to be supplemented with the distribution of professors according to study programme, field of science, field of expertise, age, employment status, and retirement projections. FEB UNISSULA needs to ensure that the growth of professors is not concentrated in certain study programmes or fields, while other fields still experience limited scientific leadership, mentoring capacity and expertise regeneration.

In 2025, there will be 13 FEB UNISSULA lecturers who are pursuing doctoral studies. This data shows the availability of academic regeneration pathways that can support the addition of candidates for associate professors and professors in the medium and long term. However, this potential requires continuous management, starting from monitoring study completion, suitability of scientific fields, development of publications, to planning academic positions after lecturers complete their doctoral education.

Planning for accelerated academic positions needs to be supported by a structured candidate development path. FEB UNISSULA and every study programme need to have a map of lecturers who have met or are close to the requirements to achieve the positions of associate professor and professor. The map at least contains the current academic position, highest level of education, field of expertise, credit score gap, publication portfolio, scientific work requirements, research experience and supervision, as well as estimated submission time. Based on this mapping, candidates can be grouped into lecturers who are ready to submit, need to strengthen their scientific work, need assistance with publications, or still need to improve their academic capacity.

Assistance is not sufficiently directed at completing application documents. Each candidate needs to have a work development plan that is in line with the scientific vision of the study programme, the FEB UNISSULA research road map, science reconstruction, and community needs. Support can be provided through mentoring by senior professors, writing clinics, article quality reviews, strengthening research methodology, facilitating collaboration, data management support, and administrative compliance checks. Information systems also need to be used to monitor requirements gaps, work completion schedules, submission stages, improvement needs, and decision status. With this system, academic and administrative obstacles can be identified and addressed early.

Islamic Academic Culture provides an ethical basis for the entire process of accelerating academic positions. The value of trust is realised through honesty in attribution of authorship, authenticity of work, validity of data, and responsible fulfilment of requirements. Justice demands that mentoring opportunities be provided for lecturers from all study programmes based on needs and level of readiness. Ihsan encourages lecturers to produce quality work that goes beyond meeting the minimum credit score. Deliberation is implemented through mentoring activities, peer review and transparent decision making. The benefits ensure that increasing the number of professors provides real benefits for students, the development of economics and business, the profession, society and institutions.

The minimum evidence that needs to be available includes candidate maps, requirements gap analysis, work development plans, records of mentoring activities, publication portfolios, results of academic integrity checks, application schedules, proof of credit score fulfilment, application process status, decision letters, and contribution reports after appointment. Each data needs to be accompanied by the identity of the lecturer, study programme, scientific field, measurement period, data deadline date, primary source, data owner, validation status, and record of changes. This data also needs to be integrated with personnel systems, research, publications, mentoring and workload so that the development of each candidate can be tracked thoroughly.

The success of accelerating academic positions needs to be measured through process, outcome and impact indicators. Process indicators include the number of active candidates, the percentage of candidates who receive mentoring, completeness of the portfolio, and the average time to complete applications. Outcome indicators include the number of new associate professors and professors, the success rate of applications, equality between study programmes, and suitability of areas of expertise to the needs of study programmes. Impact indicators include improving the quality of research, reputable publications, obtaining grants, supervising postgraduate students, developing curriculum, coaching young lecturers, establishing research groups, and expanding national and international networks.

The main risk of this agenda is the emergence of an orientation that places too much emphasis on increasing the number of professors without considering academic integrity, quality of work, distribution of expertise, and contributions after appointment. Other risks include publication on non-credible channels, plagiarism, unauthorized authorship, dependence on a small number of mentors, administrative obstacles, inequality of opportunity between study programmes, and loss of expertise due to retirement without adequate regeneration. Therefore, accelerating academic positions must still maintain quality standards and ensure that each professor has a clear contribution agenda after appointment.

The leadership of FEB UNISSULA together with the human resources sector, the Institute for Research and Community Service, study programmes, and the quality assurance unit need to carry out regular risk-based reviews. Quarterly reviews can be used to monitor candidate progress and overcome obstacles, while annual evaluations are aimed at assessing the success of applications, the effectiveness of mentoring, the distribution of expertise, and the professor's contribution to the tridharma. If the target has not been achieved, the faculty does not need to immediately lower the target, but first examine the root of the problem, candidate readiness, quality of mentoring, mentor capacity, quality of work, administrative support, and adequacy of funding.

The target number of FEB UNISSULA professors in 2029 is set at 27 people. Determining this target needs to consider the number of potential candidates, the development of the 10 lecturers currently pursuing doctoral studies, the distribution of areas of expertise, the needs of each study programme, mentoring capabilities, availability of financing, and retirement projections. Targets also need to be broken down into annual achievements so that progress can be monitored and evaluated in a measurable manner.

The success of the agenda for accelerating academic positions in the end is not only marked by an increase in the number of professors from 8 people in 2021 to 18 people in 2025. More substantive success is determined by FEB UNISSULA's ability to convert this growth into scientific leadership and improving the quality of the tridharma. Professors are expected to play a role as motivators of expertise and thought groups, mentors for young lecturers, supervisors of postgraduate students, leaders of research collaborations, and liaisons for national and international academic networks. Thus, the growth in the number of professors becomes strategic capital to strengthen the reputation, academic regeneration, competitiveness and scientific impact of FEB UNISSULA.

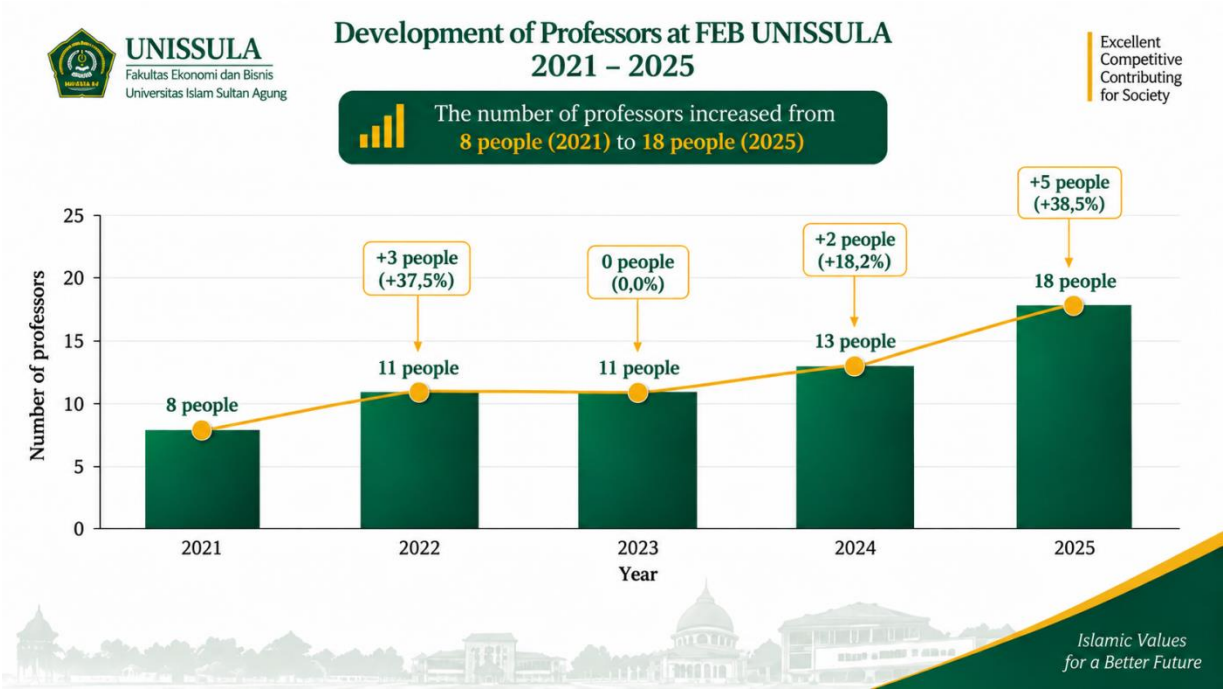

Figure 1. 13 Development of the number of UNISSULA professors 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 24 HR competency and certification

Lecturer professional competency and certification needs to be placed as an integral part of the human resource development strategy at the Faculty of Economics and Business, Sultan Agung Islamic University (FEB UNISSULA). Its development must link academic quality, professional needs, technological developments, work safety and the quality of educational services. Certification should not be understood only as administrative fulfilment or ownership of competency documents, but must show compatibility between the certification field, lecturer duties, study programme scientific fields, learning needs, research, community service, and professional development. With this approach, professional certification becomes an instrument to ensure that increasing lecturer competence makes a real contribution to the quality of the tridharma and student learning experience.

UNISSULA FEB Lecturer Professional Certification in 2025

Based on 2025 data, 34 FEB UNISSULA lecturers have professional certification. This achievement shows the faculty's commitment to strengthening the professional competence of lecturers. However, this number cannot be used to explain the trend of increase or decrease because the available data only covers the year 2025. Therefore, the achievements of 34 certified lecturers need to be used as initial conditions in preparing competency development programmes and setting targets for the following period.

The number of 34 certified lecturers does not necessarily reflect the equality and relevance of competencies across all study programmes. This data needs to be supplemented with the number of active lecturers so that the proportion of certified lecturers can be calculated accurately. Certification also needs to be mapped based on study programme, field of expertise, type of certification, issuing institution, validity period, funding source, and its relationship to the implementation of the Tridharma. Certificates that are not directly related to academic work should not be valued on a par with certifications that support learning, research, technology, professional practice, occupational safety, and academic services.

Certification planning needs to be based on the FEB UNISSULA institutional competency map. Each study programme needs to identify mandatory competencies, strategic competencies, and competencies that still need to be developed based on the curriculum, scientific vision, technological developments, professional standards, needs of the business and industrial world, as well as the direction of research and community service. This map is the basis for determining target lecturers, types of certification, credible certification institutions, funding needs, assessment schedules, and competency maintenance mechanisms.

The direction of lecturer competency development needs to pay attention to the fields of digital academics, artificial intelligence, quality assurance, language skills and professional competencies. Digital academic development and artificial intelligence are needed to support the transformation of learning and research. Quality assurance competencies are needed to strengthen academic governance, while language skills support publications and international collaboration. Professional certification is needed to maintain the link between academic learning and the development of economic and business practices.

Islamic Academic Culture provides an ethical basis for implementing the certification programme. Trust is realised through the use of valid certificates, responsible application of competence, and honesty in reporting. Justice demands proportional access to competency development for lecturers from all study programmes based on need. Ihsan encourages lecturers to improve their abilities beyond minimum standards. Deliberation is implemented through determining joint needs between faculties, study programmes, lecturers and competency users. Benefits ensure that certification provides benefits for improving the quality of learning, quality of services, students, society and institutions.

Programme implementation needs to be carried out through integrated stages. The consolidation stage includes preparing a competency map, inventory of certificates, standardisation of categories, verification of the credibility of the issuing institution, and identification of the validity period. The prioritization stage is directed at determining the competencies most needed by each study programme. The acceleration stage includes training, assessment, financing and mentoring for target lecturers. The implementation stage ensures that the competency results of the certification are used in learning, research, community service and academic system development. The sustainability stage integrates certification with career development, performance evaluation, budget planning and quality assurance.

The minimum evidence that needs to be available includes a lecturer competency map, a list of 34 certified lecturers, type of certification, issuing institution, copy of active certificate, assessment results, validity period, training records, funding sources, and proof of competency implementation. Each data needs to be accompanied by the identity of the lecturer, study programme, field of application, publication date, validity period, data owner, validation status, and record of changes. Controlling the validity period is necessary so that certified lecturer data does not include certificates that have expired.

Evaluation of success needs to differentiate indicators of coverage, process, results and impact. Coverage indicators include the number and percentage of lecturers with active certificates and their distribution between study programmes. Process indicators include the level of participation in the assessment, success of certification, accuracy of renewal, and fulfilment of priority competencies. Result indicators include suitability of certification to the field of work and increased professional abilities. Impact indicators include improving the quality of learning, research productivity, quality of community service, student services, professional collaboration, and user satisfaction.

The main risk of this programme is the orientation on the number of certificates without paying attention to their relevance and applicability. Other risks include certification from institutions that are not credible, expired certificates, inequality of access between study programmes, duplication of certification, and no change in performance after certification. Therefore, the achievements of 32 certified lecturers need to be paired with indicators of field suitability, credibility of the issuing institution, validity period, application of competency, and impact on the tridharma.

The leadership of FEB UNISSULA together with the human resources sector, study programmes, Institute for Research and Community Service, and the quality assurance unit need to carry out regular evaluations. The evaluation is directed at assessing the distribution of certification, the relevance of competency, the validity period of the certificate, the effectiveness of financing, and the contribution after certification. If achievements do not meet needs, faculties need to review the availability of certification schemes, participant readiness, financing capacity, and the effectiveness of training and mentoring.

The success of the lecturer professional competency and certification programme is not only measured by achieving 32 certified lecturers by 2025. More substantive success is determined by FEB UNISSULA's ability to ensure that the certification is relevant, still valid, distributed proportionally, and implemented in the implementation of the Tridharma. Thus, professional certification can be a strategic instrument to improve the quality of lecturers and produce real changes in the quality of learning, research, community service, academic services and competitiveness of FEB UNISSULA

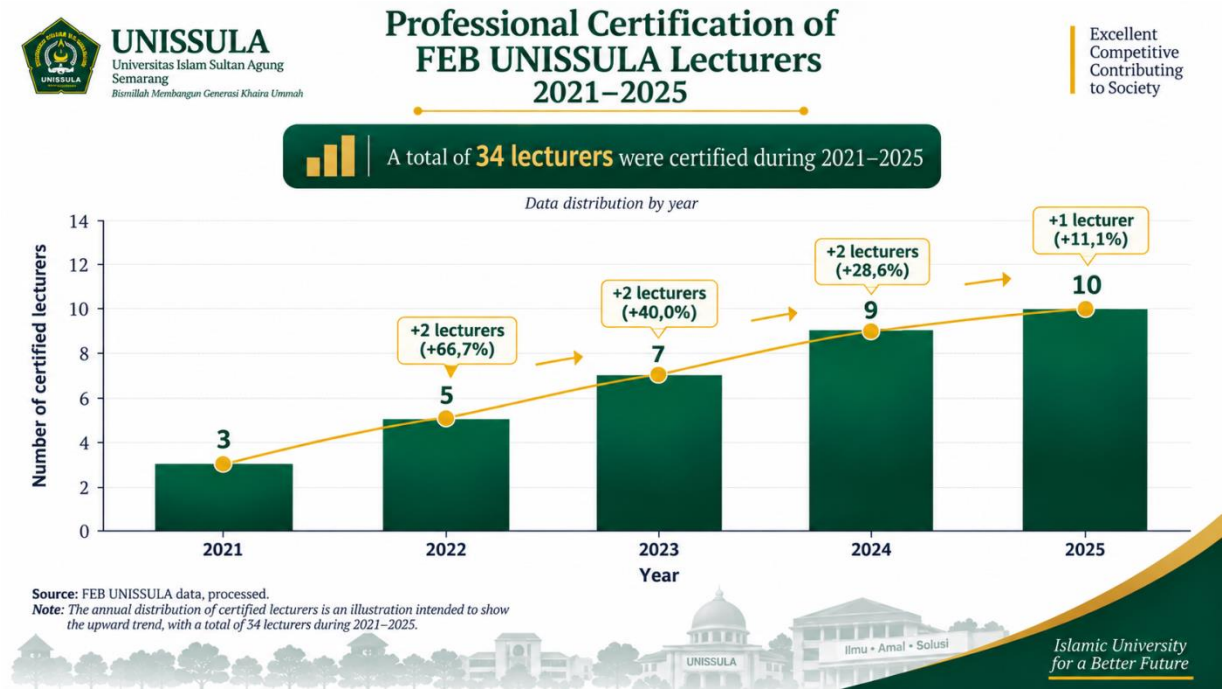

Figure 1. 14 UNISSULA lecturer professional certification 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 25 Productivity and healthy workload

A balance between the number of students and lecturer capacity needs to be the basis for managing academic quality at the Faculty of Economics and Business, Sultan Agung Islamic University (FEB UNISSULA). The student to lecturer ratio not only functions as a quantitative measure of human resource adequacy, but also describes the faculty's ability to maintain the quality of learning, guidance, assessment, research, community service and academic services. Therefore, the development of the number of students must be analysed along with the number, qualifications, competencies, academic positions, as well as the distribution of lecturer workload in each study programme.

Based on available data, the number of active FEB UNISSULA students in 2021 will be 3, 400 students, in 2022 there will be 2, 631 students, in 2023 there will be 2, 773 students, in 2024 there will be 3, 040 students, and in 2025 there will be 2, 855 students. Meanwhile, the number of active lecturers in each year was recorded at 1: 50 lecturers in 2021, 1: 36. 54 lecturers in 2022, 1: 38. 51 lecturers in 2023, 1: 42. 22 lecturers in 2024, and 1: 40. 79 lecturers in 2025.

Ratio calculations need to use data from active students and active lecturers who have the same reporting period. The ratio is calculated by dividing the number of active students by the number of active lecturers in each year. Using different years and data sources may result in inaccurate ratios. Therefore, the data needs to be supplemented with a definition of active students, the status of lecturers taken into account, the deadline for data collection, and the primary sources used.

The capacity of FEB UNISSULA lecturers also needs to be seen based on their qualifications and academic position. In 2025, there will be 50 lecturers registered in the doctoral qualification category, 18 professors, 13 lecturers who are currently pursuing doctoral education, and 34 lecturers who have professional certification. This data shows that there is strengthening of qualifications, scientific leadership and professional competence. However, data on academic qualifications and positions cannot be used as a substitute for the number of active lecturers in calculating the student to lecturer ratio.

Lecturers who become academic professors still have doctoral qualifications. Therefore, data on professors and doctoral lecturers must be checked first to find out whether they are recorded as separate categories. If professors are included in the number of doctoral lecturers, these two numbers should not be added together because it will result in double counting. On the other hand, if the doctoral lecturer data only includes non-professor lecturers, the combined number of doctoral lecturers and professors in 2025 will be 68 people. Certainty regarding the recording structure is needed so that the analysis of FEB UNISSULA's academic capacity remains accurate.

The ratio of students to lecturers at the faculty level cannot yet fully describe the load of each study programme. The actual workload is influenced by the distribution of lecturers and students between study programmes, class size, characteristics of the field of science, practical needs, number of students for academic guidance and final assignments, assessment load, structural responsibilities, research, community service, and professional services. Therefore, the faculty ratio must be complemented by analysis at the study programme and area of expertise level.

A ratio of 1: 40. 79 in 2025 needs to be used as an initial indicator to assess the adequacy of lecturer capacity. If the number of students grows faster than the number of lecturers, this condition can reduce the intensity of interaction between lecturers and students, slow down the provision of feedback, reduce the depth of guidance, increase the assessment load, and reduce the time available for lecturers to carry out research, community service, and

competency development. On the other hand, a controlled ratio does not necessarily indicate a healthy workload if the distribution of lecturers between study programmes is not balanced.

On that basis, productivity and workload balance need to be established as a strategic agenda for FEB UNISSULA. This agenda is not only directed at improving output or increasing the number of lecturers, but must also link student admission policies with human resource capacity, academic process design, educational staff support, use of technology, financing capabilities, and the quality of lecturer and student experience. Increasing learning targets, research, publications, community service, academic positions, and student services need to be balanced with reasonable burden sharing, adequate system support, time for self-development, and protection of the welfare of the academic community.

In 2025, FEB UNISSULA will have 43 educational staff and 3 of them are currently pursuing further studies. The presence of educational staff has an important role in reducing the administrative burden on lecturers and ensuring academic services run effectively. The task arrangement between lecturers and educational staff needs to be carried out clearly so that lecturers can focus their time and competence on learning, research, community service, mentoring and scientific development.

Implementation of this agenda needs to be based on Islamic Academic Culture. The value of trust requires that the division of tasks and reporting of workload be carried out honestly, transparently and responsibly. Fairness demands distribution of burdens based on capacity, competence and complexity of work, not just equal distribution of the number of activities. Ihsan encourages every job to be carried out with the best quality without ignoring human health and dignity. Deliberations ensure the involvement of lecturers, education staff, students, study programmes and support units in formulating solutions. Benefits directs that increased productivity provides sustainable benefits for the faculty and all stakeholders.

Programme implementation needs to start with establishing workload standards and measuring initial conditions at the faculty, study programme and service unit levels. Mapping is not enough to just use the aggregate student to lecturer ratio. The analysis needs to include the number of students in each course, class size, equivalent teaching time, number of tutoring students, assessment load, speed of providing feedback, structural assignments, research, community service, professional services, and administrative work.

The mapping results are used to determine study programmes or units that require lecturer recruitment, redistribution of resources, structuring of study groups, strengthening team-based teaching, additional support staff, simplifying administration, automating processes, or adjusting performance targets. Recruitment policies and assignment lecturers must consider the needs of the scientific field in each study programme, not just the ratio of students to lecturers at the faculty level.

Interventions need to be implemented in stages. In the initial stage, FEB UNISSULA established policies, operational definitions, data responsibilities, minimum standards and control mechanisms. Furthermore, the healthy workload management model can be tested on study programmes that have data readiness and leadership support. Practices that are proven effective are then applied to other study programmes. Units that still face gaps need to receive assistance, financial support, strengthen competence and improve systems.

Each study programme needs to translate faculty targets into indicators, person in charge, resource requirements, implementation schedule, and evidence of achievement. Implementation is monitored through a cycle of determination, implementation, evaluation, control and improvement. This mechanism ensures that workload management policies do not stop at document preparation, but are implemented and improved on an ongoing basis.

The minimum evidence that needs to be available includes data on Lecturer Performance Load, number and distribution of students, number of active lecturers, learning and mentoring load, assessment time, service load, tridharma productivity, use of digital systems, work experience surveys, student satisfaction, absenteeism, employee turnover, and risk of work burnout. Each piece of evidence must be accompanied by a definition of the indicator, identity of the object being measured, data limit period and date, primary source, data owner, approval status, and record of changes.

This evidence needs to be built from the time the transaction or activity takes place, not just collected before the preparation of the annual report. The FEB UNISSULA quality assurance unit needs to review the completeness and reliability of evidence based on the level of risk. Faculty leaders use the results of the review to assess achievements, effectiveness of interventions, resource needs, and corrective actions that should be taken.

The success of the productivity and workload balance agenda is marked when the growth of students and services can be balanced by adequate and proportionally distributed lecturer capacity. The quality of interaction, assessment and guidance must be maintained, while tridharma productivity continues to increase. Lecturers and education staff also need to have adequate space to study, innovate, rest and maintain well-being.

Thus, increasing productivity at FEB UNISSULA is not achieved through increasing work pressure, but through improving job design, strengthening support systems, equal distribution of tasks, developing competencies, and evidence-based decision making. The number of students, lecturers, and the ratio of students to lecturers which are not yet available need to be supplemented with validated data before being used as a basis for determining policies and targets for the UNISSULA FEB Strategic Plan.

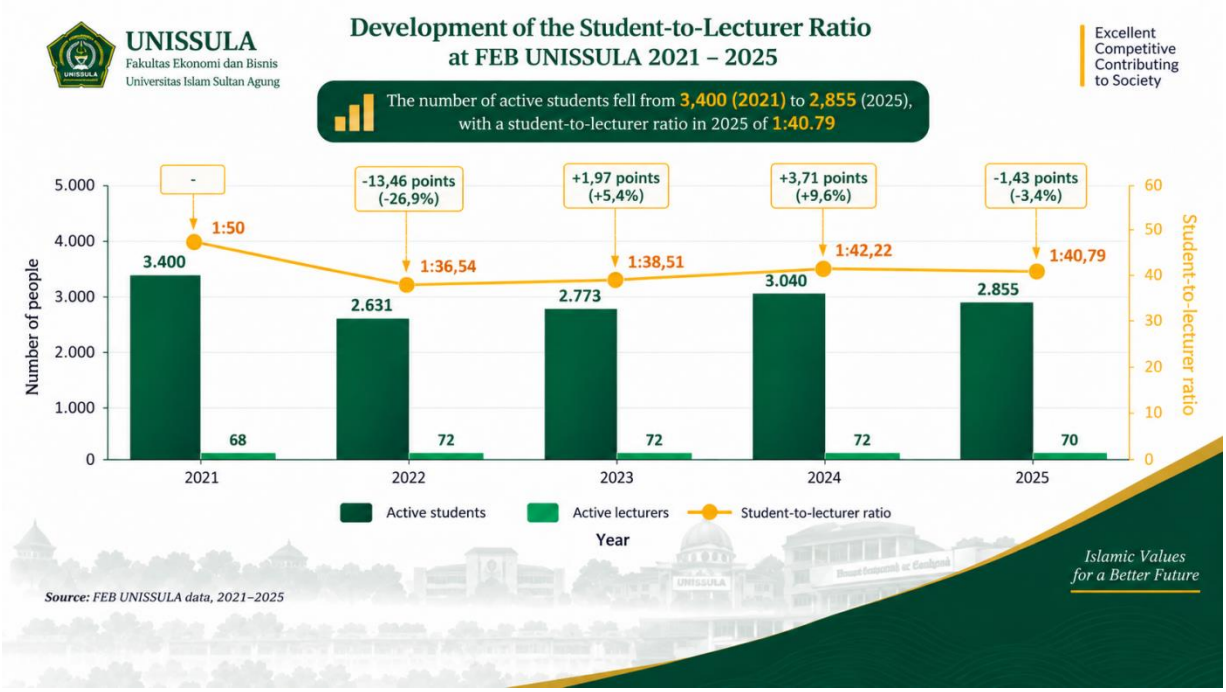

Figure 1. 15 UNISSULA student, lecturer, and institutional ratios 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 26 Institutional research capacity

The capacity of FEB UNISSULA teaching staff shows relatively stable development during the 2021–2025 period. The number of lecturers increased from 68 people in 2021 to 72 people in 2022 and remained at the same number until 2024, before decreasing to 70 people in 2025. Overall, the number of lecturers in 2025 still increased by 2 people or around 2. 9% compared to 2021. Although quantitative changes are relatively limited, developments in academic

qualifications and positions show more obvious strengthening. The number of lecturers with doctoral qualifications increased from 27 people in 2021 to 48 people in 2022 and reached 52 people in 2023. This number was then recorded as 51 people in 2024 and 50 people in 2025. Based on the number of active lecturers in 2025, lecturers registered in the doctoral category reached around 71. 4%, namely 50 out of 70 lecturers. This achievement shows that the majority of FEB UNISSULA lecturers have doctoral qualifications. Changes in the number of doctoral lecturers need to be analysed together with the increase in professorships. The number of professors will increase from 8 people in 2021 to 11 people in 2022 and 2023, increasing to 13 people in 2024, and reaching 18 people in 2025. Overall, there will be an additional 10 professors or an increase of 125% compared to 2021. In 2025, professors will account for around 25. 7% of the total 70 lecturers.

Academically, permanent professors are lecturers with doctoral qualifications. Therefore, if PhD and professor data are presented as separate categories, the decline in the number of PhD lecturers after 2023 is more accurately understood as a change in classification resulting from an increase in academic positions, not as a decrease in the capacity of lecturers with doctoral qualifications. The recording structure of these two categories needs to be ensured to avoid double counting. In the competency aspect, based on the latest data correction, there are 32 lecturers who will have professional certification in 2025. This number is equivalent to around 45. 7% of all lecturers. This achievement shows that strengthening professional competence has been underway, but still requires expansion and equalization based on the needs of each study programme. Development needs to be directed at digital academics, artificial intelligence, quality assurance, language skills and professional competencies relevant to the fields of economics and business.

Strengthening lecturer capacity can also be seen from the implementation of 89 international activities. These activities consist of 13 activities in 2022, 23 in 2023, 23 in 2024, and 30 in 2025. The number of international activities will increase by 17 activities or around 130. 8% from 2022 to 2025. However, the distribution of lecturer involvement and study programmes is not yet known so the distribution of international collaboration still needs to be evaluated. FEB UNISSULA also has 43 educational staff by 2025 and 3 of them are currently pursuing further studies. Thus, around 7% of education staff are currently participating in formal education development. Strengthening educational staff needs to be directed at achieving certification by 8% and further study or competency development by 6%, according to the needs of academic services and faculty administration. Overall, these data show that the strength of FEB UNISSULA does not only lie in the number of lecturers, but especially in increasing doctoral qualifications, growth of professors, professional certification, international activities, and development of educational staff. The next policy direction needs to be focused on mapping the needs of doctoral lecturers per study programme, formulating professor development pathways, equal distribution of certification, strengthening international collaboration, structuring workload, and regenerating expertise.

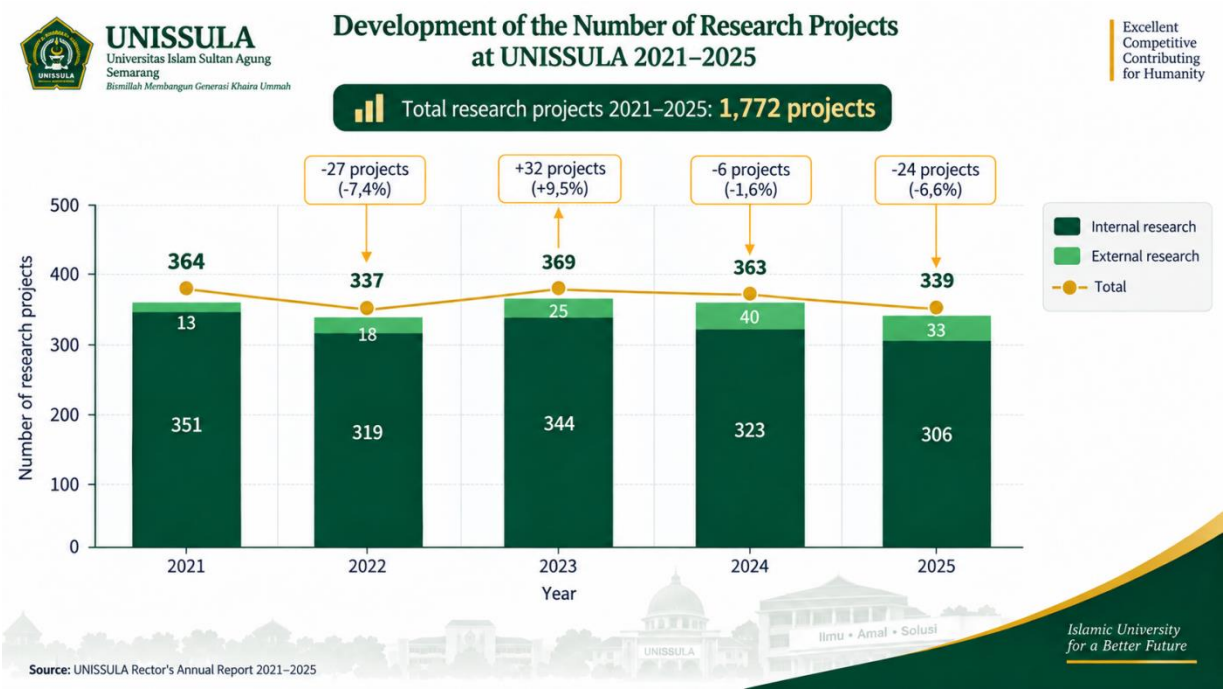

Figure 1. 16 Number of UNISSULA internal and external research 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 27 Quality of publications and citations

The quality of publications needs to be placed as an indicator of the quality, relevance and academic influence of the research activities of the Faculty of Economics and Business, Sultan Agung Islamic University (FEB UNISSULA), not just a measure of the increase in the number of articles. Publication productivity must be accompanied by the quality of research questions, methodological accuracy, academic integrity, credibility of publishing channels, data openness, scientific collaboration, and utilisation of research results by the academic community and stakeholders. Therefore, publication evaluation needs to be directed from a volume-based approach to an assessment that includes quality, relevance, visibility and scientific impact.

Development of Scopus FEB UNISSULA Publications 2021–2025

Based on available data, FEB UNISSULA publications indexed by Scopus during the 2021–2025 period reached 251 articles. These publications consist of 44 articles in 2021, 52 articles in 2022, 84 articles in 2023, 47 articles in 2024, and 24 articles in 2025. The average publication during this period reached around 50 articles per year. The highest achievement occurred in 2023 with 84 articles, while the lowest number was recorded in 2025 with 24 articles. Annual changes show a fluctuating pattern. In 2022, the number of publications increased by 8 articles or around 18. 2% compared to 2021. In 2023, publications again increased by 32 articles or around 61. 5% and reached the highest achievement during the observation period. However, in 2024 the number of publications decreased by 37 articles or around 44. 0% compared to 2023. The decline continued in 2025 by 23 articles or around 48. 9% compared to 2024.

When compared with initial conditions, the number of Scopus publications in 2025 is 20 articles lower or around 45. 5% than the achievement in 2021. The decrease from 84 articles in 2023 to 24 articles in 2025 reaches 60 articles or around 71. 4%. This condition shows that the increase in publications until 2023 cannot be maintained in a sustainable manner. The decline in the last two years needs to be taken into consideration in planning research and publications for FEB UNISSULA.

The decrease in the number of publications cannot be directly interpreted as a decrease in academic quality because it can be influenced by various factors. The analysis needs to consider the journal publication cycle, article review time, changes in indexation status, year of publication recording, amount of research completed, research group productivity, lecturer workload, academic writing skills, availability of funding, and appropriate use of author affiliation. Verification is also required to ensure that articles still in the publishing process are not missed and that one article is not counted more than once.

Publication evaluation needs to include at least three dimensions. First, the quality and integrity of the work which includes the accuracy of research design, data quality, transparency of methods, similarity checks, compliance with research ethics, and validity of authorship. Second, academic visibility that can be reviewed through collaboration, use of articles in advanced research, and recognition by the scientific community. Third, the impact of research is demonstrated through the use of publication results in learning, policy, professional practice, innovation, intellectual property, business and industry, as well as solving societal problems.

Islamic Academic Culture provides an ethical basis for managing publications. Trustworthiness is reflected in the honesty of data collection and reporting, the use of valid research data, accountable authorship, and the prohibition on manipulation of publications. Fairness demands proportional recognition of the contribution of each author and opportunities for research development that are not concentrated in certain study programmes or groups. Ihsan encourages lecturers to produce quality work that exceeds the minimum requirements. Deliberation is implemented through collaboration, peer review, mentoring, and research group development. The benefit of ensuring that publications not only improve academic reputation, but also produce knowledge that is beneficial for students, society, the profession, the business world and the development of civilization.

Implementation of the publication quality improvement agenda needs to be supported by a series of integrated programmes. Study programmes and research groups need to have a clear research agenda that is in accordance with the scientific vision of FEB UNISSULA. Faculties need to provide support for methodology, statistics, data management, academic language, article writing, internal peer review, selection of publication media, as well as development of national and international collaboration. The existence of 50 lecturers with doctoral qualifications and 18 professors by 2025 is academic capital that needs to be directed towards improving the quality and sustainability of publications. Professors and senior lecturers need to act as mentors in developing research designs, writing manuscripts, selecting publication media, and forming research groups. This assistance also needs to involve young lecturers and students so that the regeneration of researchers can take place in a sustainable manner.

Financial support should be prioritised for research that has a strong design, strategic relevance, potential to produce quality publications, student involvement, and opportunities to make an impact. The internal research grant value of IDR 3. 029 billion needs to be managed selectively and linked to realistic output targets. Funding is not only directed at the publishing process, but also at improving the quality of research from the planning stage. The minimum evidence that needs to be available includes the manuscript, published version of the article, research data, ethical approval if necessary, similarity check report, DOI, indexation status, author identity and affiliation, authorship contribution, funding source, form of collaboration, and proof of utilisation of results. Each data needs to be accompanied by the year of publication, data collection deadline date, primary source, data owner, validation status, and record of changes.

Evidence management is needed to ensure that one article is not counted repeatedly and that Scopus, SINTA, repository and faculty report data can be reconciled. The writing of FEB UNISSULA affiliations also needs to be standardised so that lecturer publications can be identified correctly in the indexer database. Changes in indexation status and metadata corrections need to be recorded so that publication data can be traced. Control indicators need to be differentiated into productivity, quality, visibility, impact and risk indicators. Productivity can be measured through the number of articles, the number of unique author lecturers, productivity per lecturer, and the continuity of annual publications. Quality can be assessed based on methodological quality, integrity of the work, relevance of the field, and credibility of the publishing medium. Visibility includes the readability of works as well as national and international collaborations.

The impact of publications can be assessed through the integration of research results into learning, policy, professional practice, innovation, and their use by partners. Meanwhile, risk indicators include publication on channels that are not credible, unauthorized authorship, plagiarism, retraction of articles, dependence on a small number of productive authors, and concentration of achievements in certain study programmes. The leadership of FEB UNISSULA together with the Institute for Research and Community Service, study programmes, libraries, human resources and quality assurance units need to carry out regular evaluations. Evaluation does not only check whether the target number of articles has been achieved, but also assesses academic integrity, credibility of publication media, distribution of authors, collaboration and utilisation of research results.

If publication performance experiences a decline, the faculty does not need to immediately lower the target. Evaluation must first be carried out on the readiness of the research group, quality of research design, facility support, lecturer workload, quality of mentoring, academic language skills, availability of funding, and obstacles in the publishing process. The evaluation results are used to determine appropriate interventions, such as article clinics, publication assistance, incentives, developing research collaborations, or structuring workloads. The success of the publication agenda is not only determined by the number of 251 Scopus articles during 2021–2025. More substantive success is seen when the publication has strong methodological quality, is published through credible channels, involves writers equally, and is used in learning, policy, professional practice, and solving community problems. The reduction from 84 articles in 2023 to 24 articles in 2025 needs to be the basis for strengthening publication consistency without reducing standards of scientific integrity and quality. Thus, controlling FEB UNISSULA publications needs to maintain a balance between quantity, quality, sustainability, equity and impact. Publication achievements must be directed at strengthening academic reputation, scientific leadership, collaboration networks, and FEB UNISSULA's contribution to the development of economics and business.

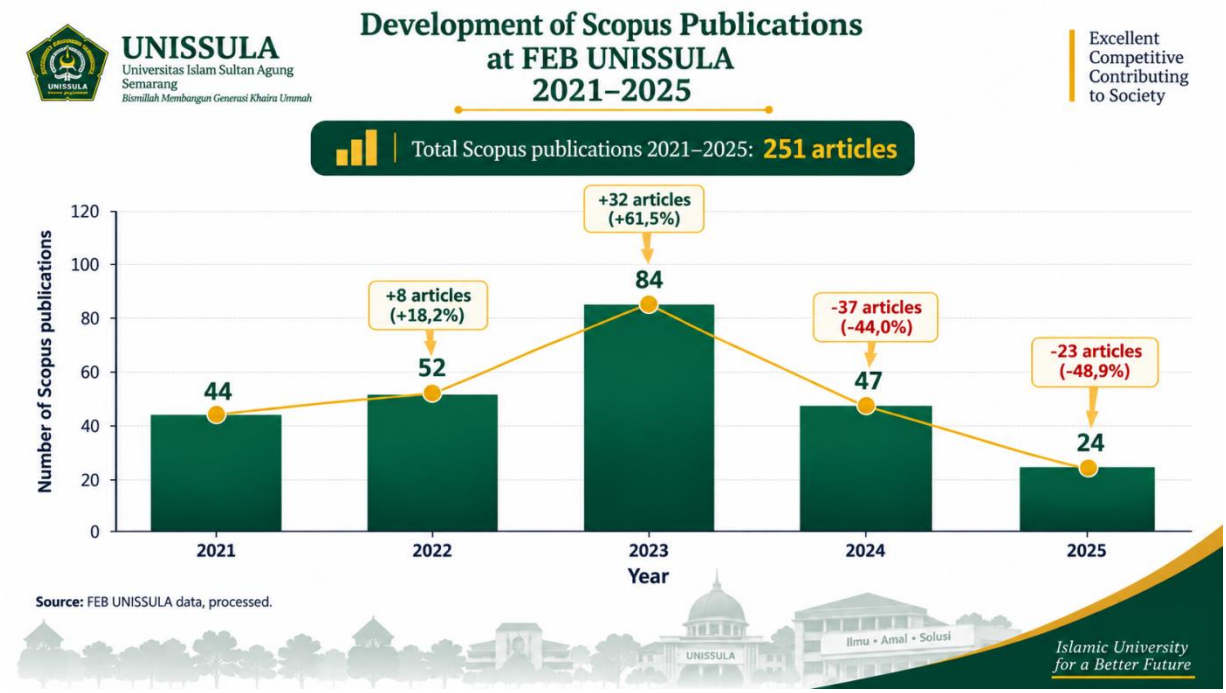

Figure 1. 16 Development of FEB UNISSULA Publications by type 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 28 Intellectual property and patents

Intellectual property is a strategic instrument for connecting Islamic identity, academic quality, creativity of the academic community, and stakeholder needs in one integrated development framework. The strategic value of intellectual property is not only determined by the number of certificates or legal documents obtained, but also by the ability of the Faculty of Economics and Business, Sultan Agung Islamic University (FEB UNISSULA) to transform research results, designs, models, learning tools, digital innovation and creative works into protected and useful intellectual assets.

Based on available data, FEB UNISSULA produced 27 patents during the 2021–2025 period. The number of patents in 2021 will be 5 patents, in 2022 there will be 2 patents, in 2023 there will be 7 patents, in 2024 there will be 6 patents, and in 2025 there will be 7 patents. Data regarding the number of copyrights, simple patents, brands, industrial designs and other forms of intellectual property are not yet available. Therefore, the annual development and composition of FEB UNISSULA's intellectual property portfolio cannot yet be analysed in detail.

The achievement of 53 patents shows the capacity of the FEB UNISSULA academic community to produce works that have the potential for legal protection. However, this data needs to be clarified based on the stages of management, namely draft patents, applications submitted, applications currently being examined, patents that have been granted, and patents that have been utilised. This distinction in status is important because a patent draft or application cannot yet be treated as a patent that has received official protection.

Aggregate data also does not explain the distribution of patents according to study programme, scientific field, inventor, year of application, year of grant, funding source, ownership status, and form of use. Therefore, the achievements of 27 patents cannot yet be used to conclude equal distribution of productivity, quality of inventions, success rate of applications, economic value, or impact on society. Further analysis is needed to determine the number of patents that have been licensed, used in learning, implemented by partners, or developed into products and services.

Intellectual property should not be understood only as administrative evidence of a work. The value will be stronger when the results of research, business models, methods, teaching tools, digital technology, or content produced by lecturers and students are not only legally recorded, but can also be used legally and relevantly. This use can be directed at improving the quality of learning, supporting business and industry, strengthening professional services, solving community problems, and generating economic and social value.

The target of 42 patent drafts per year also needs to be differentiated from the number of patent applications and patents that have been granted. The patent draft represents the initial stage of document preparation, while the patent application and granting is an advanced stage that requires administrative and substantive examination. Thus, the success of the programme is not simply measured by the number of drafts produced, but also by the percentage of drafts that are successfully submitted, reviewed, protected, and utilised.

The intellectual property development agenda needs to be managed in stages and on a risk basis. The consolidation stage is aimed at harmonizing data definitions, confirming regulations, uniforming output classifications, and increasing understanding of the differences between copyrights, patents, simple patents, brands, industrial designs, and other forms of intellectual property. This alignment is necessary so that achievements can be recorded consistently and can be verified.

The acceleration phase focuses on expanding good practices through intensive mentoring, intellectual property clinics, identifying potential outcomes from the start of research, strengthening novelty tracking, and administrative support in preparing applications. Every research, community service, learning innovation and creative work needs to have its protection potential assessed before the activity ends. In this way, intellectual property management is not only carried out after the output has been created.

The recognition stage is directed at quality testing by external parties through official registration, patent eligibility examination, novelty assessment, valuation, and utilisation potential testing. The sustainability stage is achieved when intellectual property management has been integrated with research processes, financing, lecturer career development, student involvement, collaboration with partners, and the FEB UNISSULA quality assurance system.

Intellectual property development analysis must link policy, human resource capacity, academic processes, technology, financing, and user experience. UNISSULA FEB policy needs to encourage every research result, community service, learning innovation and creative work to be assessed for its intellectual property potential from the planning stage. This initial assessment becomes the basis for determining the most appropriate form of protection and its utilisation strategy.

Human resource capacity needs to be strengthened through training in the preparation of intellectual property documents, novelty tracking, preparation of patent claims, license management, valuation and utilisation of results. This development needs to involve lecturers, students, education staff, research groups and study programme managers. The existence of 50 lecturers who are registered as having doctoral qualifications, 18 professors, and 32 lecturers with professional certification by 2025 will provide academic capital that can be directed towards producing higher quality intellectual property.

The academic process needs to place intellectual property as part of the research and learning ecosystem, not as an additional activity at the end of research. Students can be involved in developing models, devices, applications, learning materials, or creative work while still paying attention to clarity of contribution and ownership. This involvement can strengthen project-based learning and build a culture of innovation within the FEB UNISSULA environment.

From a technological perspective, a digital system is needed that makes it easier to record invention disclosure documents, novelty search results, application status, examination progress, certificates, protection period, and utilisation follow-up. The system must be able to link data on research, publications, funding, inventors, partners and outputs so that the development of each intellectual property can be tracked thoroughly.

User experience also needs to be a concern. The application process must be structured in a simple, clear and traceable manner so as not to reduce the interest of lecturers and students in producing innovation. Assistance needs to be available starting from identifying potential, selecting the form of protection, preparing documents, submitting, examining, to utilisation. Thus, managing intellectual property does not become an administrative burden that is separate from academic activities.

Islamic Academic Culture is the foundation of values in the entire process of developing intellectual property. Trust demands honesty of data, accuracy of ownership recognition, validity of the inventor's contribution, and responsibility for the benefits of innovation. Justice requires that access to assistance, financing and facilities is not only concentrated on certain study programmes or groups, but is provided proportionally based on potential and need.

Ihsan encourages intellectual property not only to increase quantitatively, but also to have substantial strength, feasibility of protection and relevance of use. Deliberation is realised through the involvement of lecturers, students, educational staff, study programmes, research units, partners and leaders in the decision-making process. Benefits direct that the final value of intellectual property does not stop at issuing certificates, but provides benefits to institutions, society, the business world and the development of science.

The minimum evidence that needs to be maintained in managing intellectual property includes invention disclosure documents, novelty search results, drafts, application files, inspection records, certificates, ownership documents, valuations, license agreements, and proof of utilisation. All evidence must be managed from the time the data is created using clear operational definitions, definite object identities, data deadline periods and dates, primary sources, data owner approval, validation status, and records of changes.

This evidence management ensures that FEB UNISSULA not only has achievement figures at the end of the year, but also has a strong basis for assessing data quality, risk level, application progress, and programme effectiveness. The quality assurance unit together with research and intellectual property managers can use this evidence to carry out risk-based reviews. Faculty leaders then use the results of the review to set priorities, evaluate programme effectiveness, and determine corrective actions.

Strategic decisions in intellectual property development need to balance speed, quality, ethics, access and financing capabilities. Not every work must be designated as a patent because the form of protection must be adjusted to its external characteristics. Written works, modules, learning tools and content can be more appropriately protected through copyright. Inventions that meet the elements of novelty, inventive step, and applicability need to be assessed for patent protection or simple patent.

Practices that are proven successful need to be standardised into standard procedures, while failures that are still under control must be used as learning material to improve programme design. Evaluations need to identify the causes of applications being rejected, drafts not being completed, costs being inefficient, or intellectual property not being utilised. The evaluation results become the basis for improving mentoring, output selection, financing support, and cooperation strategies.

The success of FEB UNISSULA's intellectual property development is ultimately not only measured by the achievement of 27 patents during 2021–2025, but also by the faculty's ability to improve its quality and utilisation. More substantive achievements are shown by an increase in the number of applications receiving protection, expansion of licenses, implementation by partners, integration in learning, and economic and social benefits.

Thus, the target of 90 intellectual property and 42 draft patents per year must be aimed at encouraging the movement of the innovation portfolio from recording to utilisation, from legal protection to the creation of economic and social value, and from individual outcomes to sustainable institutional capacity of FEB UNISSULA.

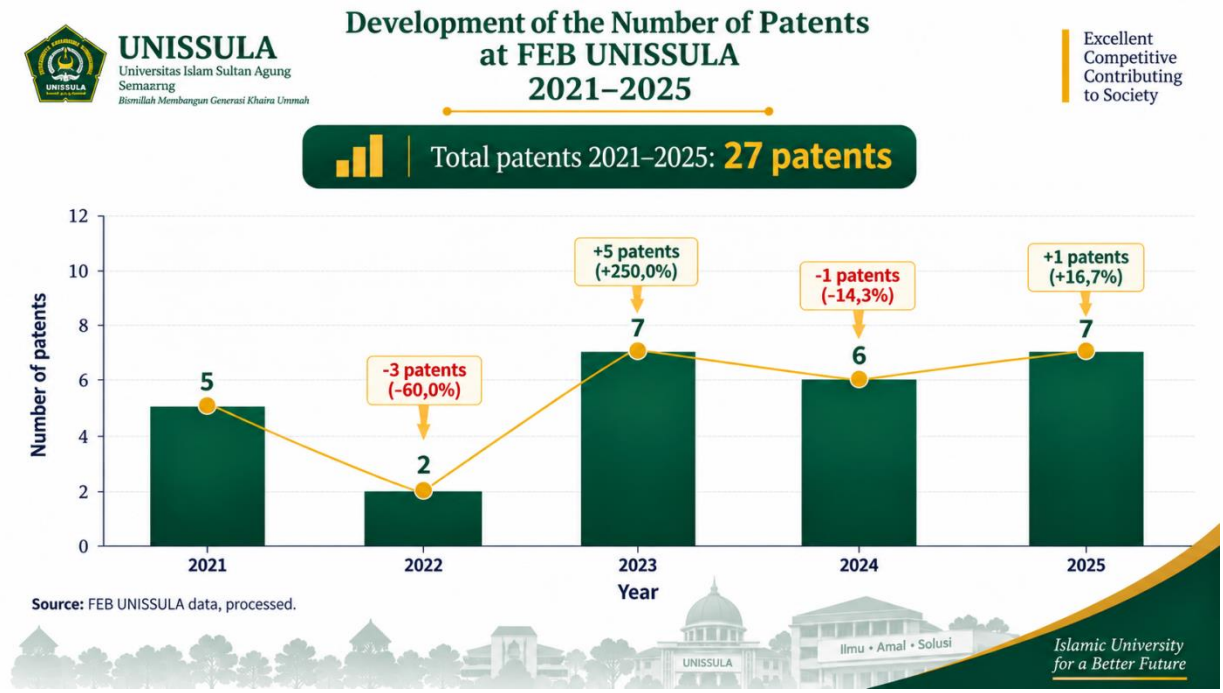

Figure 1. 17 UNISSULA intellectual property by type 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 29 Downstreaming and readiness for innovation

The development of external research grants during the 2021–2025 period shows the capacity of the Faculty of Economics and Business, Sultan Agung Islamic University (FEB UNISSULA) in obtaining competitive financing support from parties outside universities. External funding is a strategic resource to expand the scope of research, improve the quality of implementation, develop models or prototypes, carry out testing, and reconcile research results with user needs. However, obtaining grants needs to be positioned as an input in the innovation development process, not as an end result. The strategic value of new grants is formed when research is able to produce technology, designs, models, methods, policy recommendations or products that are validated and utilised by partners, the business world, government and society.

Development of UNISSULA FEB External Grants for 2021–2025

Based on available data, FEB UNISSULA received 51 external grants during the 2021–2025 period. This number consists of 7 grants in 2021, 8 grants in 2022, 11 grants in 2023, 14 grants in 2024, and 11 grants in 2025. The highest achievement occurred in 2024 with 14 grants, while the lowest achievement was in 2021 with 7 grants.

Annual changes show an increasing trend until 2024. In 2022, the number of external grants will increase by 1 grant or around 14. 3% compared to 2021. In 2023, the number will increase by 3 grants or 37. 5%. The increase will occur again in 2024 by 3 grants or around 27. 3%. However, in 2025 the number of external grants will decrease by 3 grants or 21. 4% compared to 2024. Even though there has been a decline in the last year, the 2025 achievement is still 4 grants higher or around 57. 1% compared to 2021 conditions.

The achievement of 51 external grants does not in itself reflect equal distribution of research capacity. Data needs to be supplemented with the number of unique lecturers who are chairs or members, distribution of grants between study programmes, funding institutions, research fields, duration of implementation, amount of funding, student involvement, and outputs produced. Reliance on a small number of productive researchers could be a risk to the sustainability of funding if regeneration and widening participation have not taken place.

In a downstream perspective, external grants need to be managed through systematic innovation development channels. Every research should start with identification and validation of the problems potential users face. Next, researchers need to determine the initial position of the innovation, set readiness targets, develop a model or prototype, carry out testing, obtain user feedback, and assess ethical, regulatory, cost and feasibility aspects of implementation.

The characteristics of the economic and business fields require an understanding of downstreaming that is not limited to the creation of physical technology. UNISSULA FEB research outputs can be in the form of business models, management methods, information systems, measurement instruments, policy design, mentoring modules, organizational governance, marketing strategies and service innovation. The readiness of the output needs to be assessed based on the validity of the model, user test results, feasibility of implementation, effectiveness, efficiency and sustainability of its use.

These targets need to be equipped with operational definitions so that their achievements can be measured consistently. Research that is declared to have reached the application readiness stage must be supported by test evidence, user evaluation results, validation documents, partner approval, and implementation plans. Without clear definitions and evidence, target achievement risks being based solely on administrative claims and does not reflect actual utilisation readiness.

The value of external grants should not be tied solely to the number of proposals, contracts, final reports, and publications. Measurements need to be expanded to research capabilities to produce models or prototypes that can be used, improvements in the stage of readiness, intellectual property utilised, licensing, user adoption rates, product revenues, cost efficiency, service process changes, and economic and social benefits. Every form of benefit needs to be accompanied by verifiable indicators and evidence.

The implementation of downstreaming needs to start through the consolidation stage. This stage includes equalising the definitions of grants, research, innovation, prototype, readiness, adoption and commercialization. FEB UNISSULA needs to build an innovation portfolio list that records research identity, funding sources, research leaders and members, partners, problems solved, outcomes, initial and final stages of readiness, and utilisation status.

The next stage is acceleration through proposal clinics, initial funding, methodological assistance, strengthening expertise groups, data management support, intellectual property facilitation, and partner involvement from the time the proposal is prepared. Assistance must be directed at improving the quality of proposals and compatibility between research problems, partner needs, methods, budgets, outcomes and utilisation plans.

The recognition stage is directed at external validation through field testing, assessment of innovation readiness level, certification, user evaluation, market feasibility assessment, or testing by independent parties. Validation needs to be carried out by competent parties and not only depend on the internal assessment of the research team. Validation results are the basis for deciding whether innovation is continued, improved, replicated, or stopped.

The sustainability stage ensures that innovations that are proven to be effective do not stop after the grant contract period ends. Every innovation needs to have a plan for implementation, continued financing, maintenance, licensing, benefit sharing, user expansion, and integration with learning and community service. Sustainability also requires clarity regarding who is responsible after the research project is completed.

Management of grants and downstreaming requires a clear division of responsibilities. The Institute for Research and Community Service is responsible for managing the research portfolio, strengthening proposals, administering contracts, monitoring stages and achieving outcomes. FEB UNISSULA, study programmes, and expertise groups are responsible for substance quality, researcher regeneration, facility support, and integration of research with learning.

Intellectual property centres and business incubators play a role in supporting work protection, valuation, licensing, business model development and relationships with potential users. The finance unit is responsible for ensuring cost accountability and accuracy of disbursement. Meanwhile, the quality assurance unit assesses the suitability between planning, implementation processes, evidence, risks, outcomes and utilisation results.

Islamic academic culture needs to be the basis for managing research funding and downstreaming. Trust is realised through responsible use of funds, honest reporting, and fulfilment of contractual obligations. Justice demands proportional access to assistance and funding opportunities. Ihsan encourages researchers to produce quality work that goes beyond meeting minimum outcomes. Deliberation is implemented through the involvement of teams, partners, study programmes and managers. Benefits ensure that research results provide real and sustainable benefits.

The minimum evidence that needs to be available includes proposals, assessment results, contracts, funding sources and amounts, disbursement documents, records of use of funds, progress reports, scope changes, test results, user feedback, outcomes, intellectual property, collaboration documents, proof of implementation, and final reports. Each piece of evidence

must be accompanied by research identity, period, data cutoff date, primary source, data owner, validation status, and record of changes.

Thus, the management of external grants must be directed at converting financial support into research capacity, innovation and benefits. Achieving the 7 research targets at the specified stages needs to be an indicator that the FEB UNISSULA research portfolio does not stop at obtaining funds and completing reports, but moves towards applications that provide academic, economic and social value.

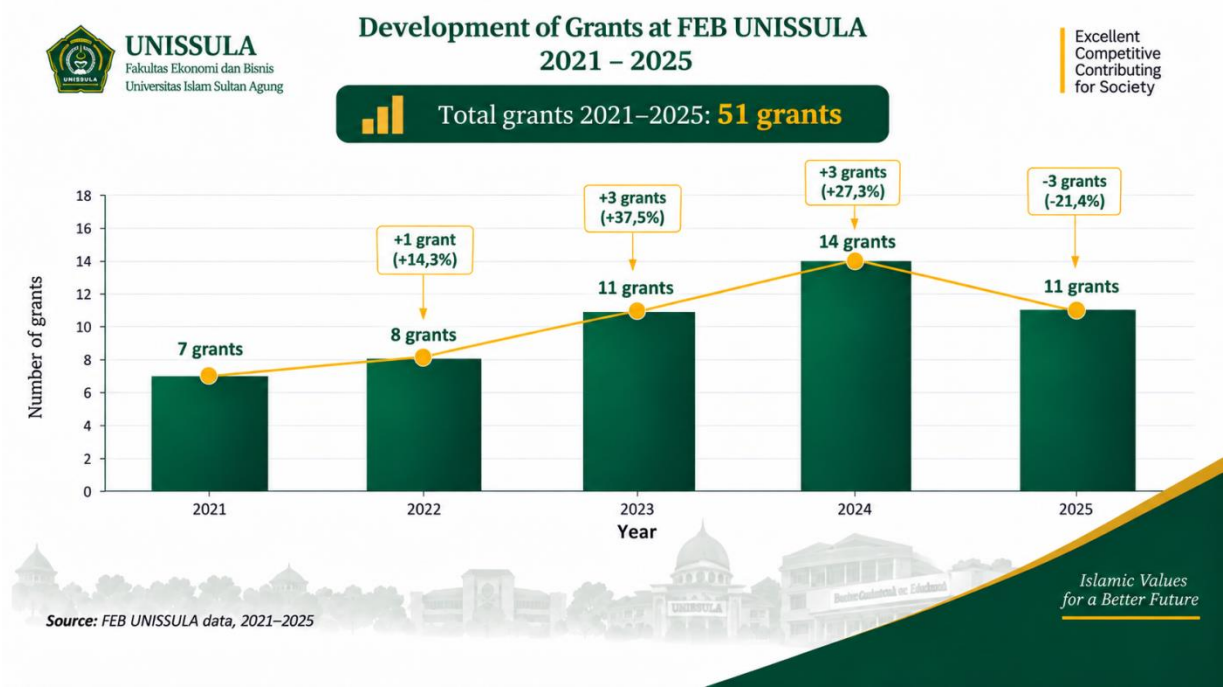

Figure 1. 18 Value of UNISSULA internal research grants 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 30 Research-based service

Community service is an important part of implementing the tridharma of higher education which connects academic expertise with the real needs of society. For the Faculty of Economics and Business, Sultan Agung Islamic University (FEB UNISSULA), Community Service (PkM) activities need to be directed not only to fulfil academic obligations, but also to produce social, economic, institutional and business capacity changes that can be measured and maintained by partners.

Based on available data, the number of PkM FEB UNISSULA activities during the 2021–2025 period was recorded at 227 activities. The details listed show 34 activities in 2021, 28 activities in 2022, 25 activities in 2023, 35 activities in 2024, and 30 activities in 2025. However, adding up the annual data only produces 152 activities, so there is a difference of 75 activities compared to the total number reported. This difference needs to be verified based on proposals, contracts, activity reports, funding sources, and year of implementation before being used as final figures in UNISSULA's FEB Strategic Plan.

The number of internal PkM activities during the 2021–2025 period was IDR 1, 143, 650, 000 activities, while PkM that received external funding from the ministry amounted to IDR 1, 407, 372, 650 activities. PkM funded by non-ministerial institutions was recorded at IDR 1, 011, 972, 650 activities and international PkM activities amounted to IDR 395, 400, 000 activities. Because details of funding sources are not yet available, the composition of internal, external national, external non-ministerial and international PkM cannot be analysed precisely. Based on the available annual details, the number of PkM activities will decrease by 6 activities or

around 17. 6% in 2022. In 2023, the number will again decrease by 3 activities or around 10. 7%. Achievements increased by 10 activities or 40. 0% in 2024, then decreased by 5 activities or around 14. 3% in 2025. When compared with 2021, the number of activities recorded in 2025 decreased by 4 activities or around 11. 8%.

This pattern shows that the implementation of PkM FEB UNISSULA has experienced fluctuations and has not shown consistent growth. The highest achievement based on annual details occurred in 2024 with 35 activities, while the lowest achievement occurred in 2023 with 25 activities. The reduction in 2025 needs to be studied further from the aspects of funding sustainability, implementation team readiness, lecturer load distribution, selection mechanisms, partner involvement, and effectiveness of administrative support. A decrease in the number of activities cannot be directly interpreted as a decrease in the quality of PkM. These changes can be caused by reduced lecturer participation, consolidation of several activities into a more integrated programme, changes in funding policies, increased selectivity of proposals, or a shift in orientation from the number of activities towards quality and impact. Therefore, the analysis needs to be complemented by the number of unique lecturers involved, scope of beneficiaries, duration of assistance, value of funding, and results achieved by partners.

PkM control is not sufficiently directed at the number of activities and funding value. Evaluation needs to assess the sustainability of the programme, the quality of the intervention, equitable participation of lecturers and study programmes, efficient use of funds, student involvement, changes experienced by partners, as well as the sustainability of benefits after the activity ends. A high number of activities does not always indicate success if the programme is short-lived and does not produce measurable changes. Research-based PkM management needs to be structured in the form of an interconnected programme portfolio. The research road map, lecturer expertise, partner needs, curriculum, student learning and development priorities must be placed in one unit. Research results that have evidence of effectiveness can be applied through PkM activities, while problems discovered during community assistance can be used as a basis for preparing subsequent research questions.

These relationships form a continuous cycle of knowledge. Research produces evidence, models, and innovation. PkM activities test its application in real conditions. Partners' experiences and feedback are then used to improve science, intervention design, and learning materials. With this approach, research and PkM do not run as separate activities. Every PkM programme needs to start with clear initial conditions. Initial conditions can be the level of knowledge, skills, productivity, income, financial management ability, marketing capacity, organizational governance, use of digital technology, or other indicators that are appropriate to the partner's problems. Based on these conditions, the team prepared an intervention design, determined beneficiaries, determined output and outcome indicators, and formulated a sustainability strategy.

Partner involvement must start from the problem identification stage to programme evaluation. Partners are not only positioned as service recipients, but as parties who also determine needs, solution design, implementation methods, success indicators and sustainability mechanisms. A co-creation approach is needed so that interventions are not only in accordance with academic assumptions, but are also relevant to social, economic, cultural, technological conditions and the capacity of partner organisations. FEB UNISSULA needs to provide and develop ongoing mentoring partners to improve the quality of activities and ensure programme monitoring after the intervention is completed. Student involvement needs to be directed at authentic learning. Through PkM activities, students can gain experience

applying economics and business knowledge, working in teams, communicating with the community, analysing needs, developing solutions, and understanding the social responsibilities of their profession. Technological support is needed to ensure traceability of implementation and evidence. The PkM information system is not only used to upload proposals and final reports, but also needs to record programme identity, partners, location, initial conditions, implementation records, budget use, number of beneficiaries, outcomes, measurement results, feedback, and follow-up after the programme is completed. This data integration allows the Institute for Research and Community Service, FEB UNISSULA, study programmes, and leaders to carry out regular monitoring, detect delays, prevent double counting, and identify programmes that are worth developing or replicating. The system must also be able to differentiate proposals, funded activities, completed activities, and programmes that are still in the mentoring stage.

Minimum evidence for research-based PkM at least includes the results of needs analysis, initial condition data, scientific basis for interventions, partner involvement documents, proposals, contracts, evidence of use of funds, implementation records, activity outcomes, measurement of change, beneficiary feedback, and sustainability plans. Each piece of evidence needs to be accompanied by an operational definition, object identity, period, data cutoff date, primary source, data owner, usage agreement, validation status, and change record. This evidence needs to be managed from the start of the programme and not just collected to complete the final report. Early management of evidence reduces the risk of double reporting, lost documents, discrepancies in figures, and claims of unverifiable results. The quality assurance unit then assesses the fit between partner needs, intervention design, resource use, implementation, outcomes, risks, and sustainability.

Islamic academic culture needs to be the basis for implementing PkM FEB UNISSULA. Trust is realised through responsible use of resources, honest reporting, and fulfilling commitments to partners. Justice demands equal access to assistance and financing based on need. Ihsan encourages the implementation of programmes with quality that exceeds minimum requirements. Deliberation is implemented through the involvement of lecturers, students, partners, study programmes and managers in decision making. Benefits ensures that PkM produces real benefits for increasing welfare, independence, institutional capacity and the quality of life of the community. In the context of FEB UNISSULA, PkM is also a means of applying economics and business knowledge as well as preaching that is relevant and accountable.

The success of research-based PkM is not sufficiently marked by the number of activities, the amount of funding, or the number of proposals funded. Success must be proven through measurable changes in partners, sustainability of benefits, student engagement, integration with research and learning, and the ability to replicate effective programmes. Indicators of partner change can include increased knowledge, productivity, income, management capabilities, use of technology, market access, or organizational independence. Overall, FEB UNISSULA has a fairly strong PkM portfolio with a reported number of 227 activities during 2021–2025 and internal funding support of IDR 1. 143 billion. However, discrepancies between the total amount and the annual details must be resolved through data reconciliation before the Strategic Plan document is adopted. Improving data quality is an important part of programme accountability and control. The next development direction needs to be focused on programme sustainability, equitable participation, improving the quality of interventions, expanding mentoring partners, and measuring impact. With this approach, PkM FEB UNISSULA can develop as a vehicle for applying knowledge, strengthening learning, empowering communities, and preaching that provides sustainable benefits.

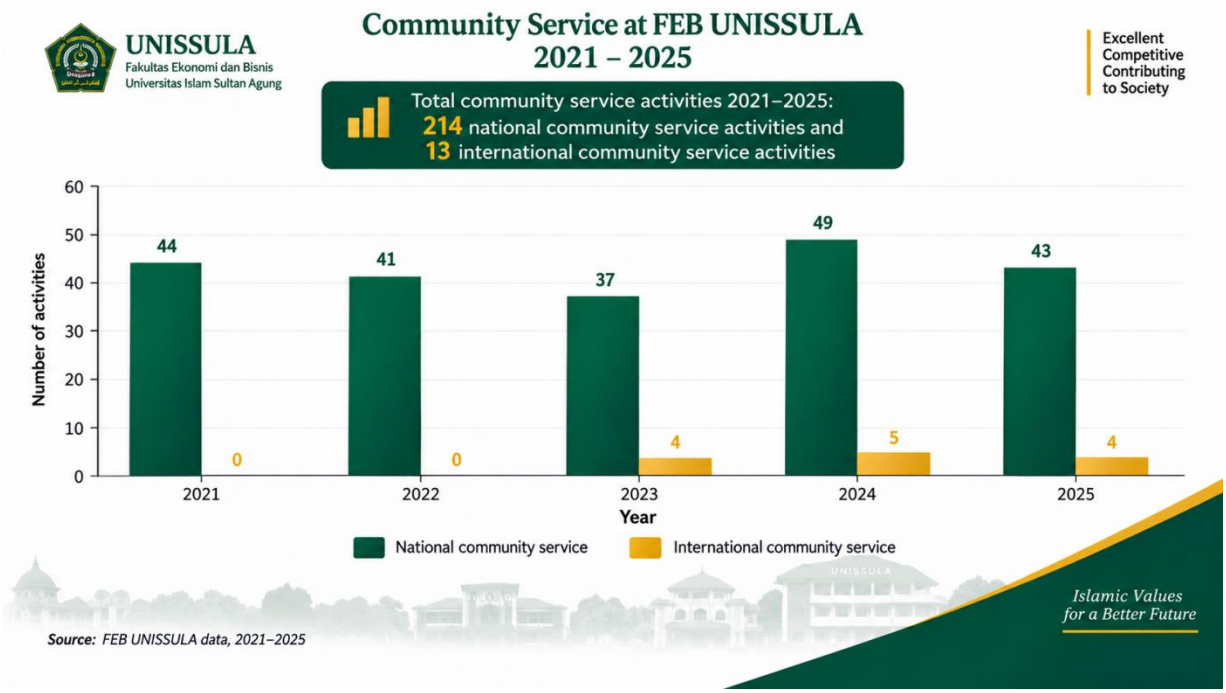

Figure 1. 19 Community service activities by funding source 2021–2025

Internal PkM grants in 2021–2025 are IDR 513, 674, 150, IDR 335, 400, 000, IDR 457, 750, 000, IDR 834, 198, 500 and IDR 410, 000, 000 respectively, for a total of IDR 2, 551, 022, 650 billion. Annual changes were −34. 7%, +36. 5%, +82. 2%, and −50. 8%; The 2025 achievement is Rp. 424, 198, 500 million (-50. 8%) lower than 2021. This series is used to assess the sustainability of internal financing, not as a realisation of external PkM funding in IKSS 4. 1. 6.

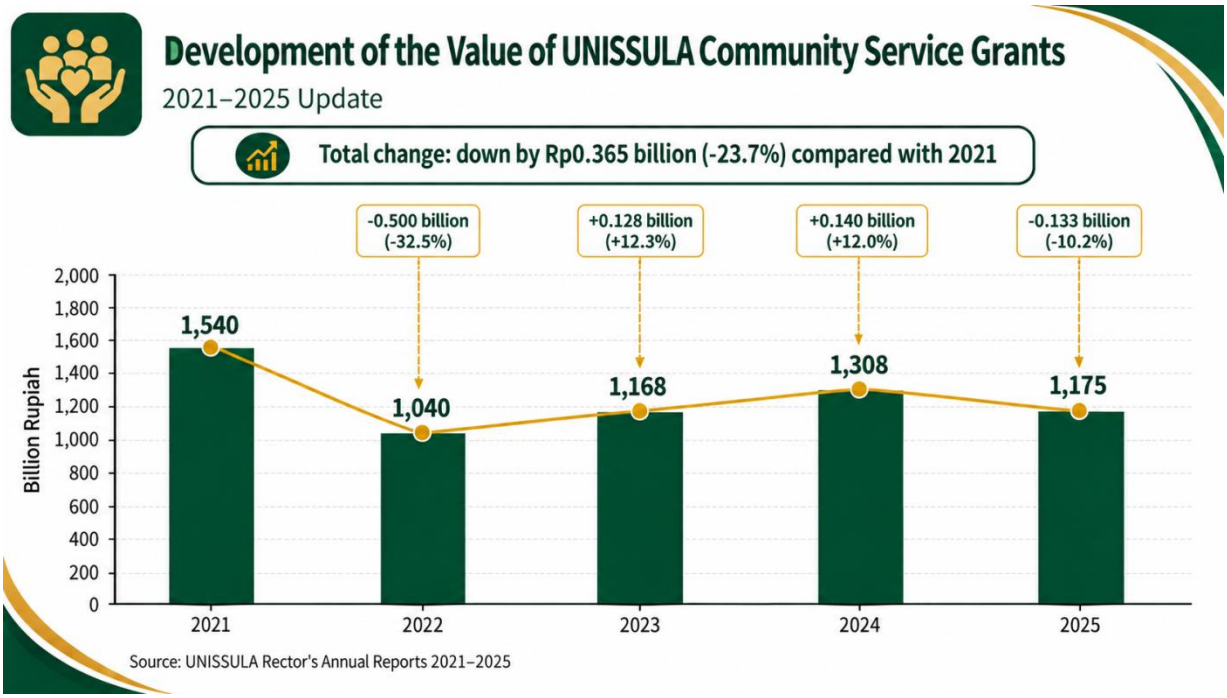

Figure 1. 20 Development of FEB UNISSULA internal PkM grant value 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 31 Measuring the impact of PkM

Development and Measurement of the Impact of Internal PkM FEB UNISSULA

The development of internal Community Service (PkM) activities at the Faculty of Economics and Business, Sultan Agung Islamic University (FEB UNISSULA) during the 2021–2025

period shows a fluctuating pattern and has not yet formed consistent growth. Based on available annual data, the number of PkM activities was recorded at 34 activities in 2021, decreasing to 28 activities in 2022 and 25 activities in 2023. This number then increased to 35 activities in 2024, before decreasing again to 30 activities in 2025.

On an annual basis, the number of PkM activities will decrease by 6 activities or around 17. 6% in 2022. In 2023, the number will decrease again by 3 activities or around 10. 7%. The increase occurred in 2024 by 10 activities or 40. 0%, followed by a decrease of 5 activities or around 14. 3% in 2025. When compared with the initial conditions in 2021, the number of activities in 2025 was 4 activities lower or around 11. 8%. During the 2021–2025 period, the number of annual activities will be in the range of 25 to 35 activities. The highest achievement occurred in 2024 with 35 activities, while the lowest achievement was recorded in 2023 with 25 activities. This pattern shows that FEB UNISSULA has the capacity to carry out PkM activities in a sustainable manner, but has not been able to maintain consistent growth every year.

Based on annual details, the number of PkM activities in 2021–2025 reached 152 activities. However, aggregate data lists a total of 227 activities. Thus, there are differences of 75 activities that need to be reconciled. These differences may originate from differences in the scope of funding sources, status of proposals and activities, year of contract and implementation, or recording methods. Before being included as final figures in the FEB UNISSULA Strategic Plan, the data needs to be verified based on proposals, contracts, implementation reports, funding sources and year of activity.

The highest achievement in 2024 shows FEB UNISSULA's ability to expand the implementation of community service. However, an increase in the number of activities does not necessarily indicate an increase in quality or impact. Likewise, a decline in 2025 cannot be directly interpreted as a decline in programme quality. These changes can be influenced by funding policies, lecturer capacity, workload distribution, selection processes, accuracy of implementation, recording systems, partner readiness, and differences in activity definitions. Therefore, PkM analysis needs to clearly distinguish between the number of activities, quality of implementation, direct output, results and impact on partners. The number of activities indicates the volume of implementation, while quality relates to the accuracy of the design and intervention process. Outputs describe the direct products produced, while results and impacts show changes experienced by partners in the short and long term.

2023 data can be used to provide an initial picture of the capacity to implement PkM. That year, there were 25 PkM activities and 72 active lecturers. This comparison yields an average of around 0. 35 activities per lecturer. However, this figure cannot be used to conclude that only 35% of lecturers are involved because one activity can be carried out by several lecturers and a lecturer can take part in more than one activity. In 2025, the number of PkM will be recorded at 30 activities and the number of active lecturers will be 70 people, so the average is around 0. 43 activities per lecturer. Compared to 2023, this figure shows an increase in activity capacity relative to the number of lecturers. However, data regarding the number of unique lecturers involved each year is not yet available.

These data show that the challenge of FEB UNISSULA does not only lie in maintaining the number of activities, but also in equalising the involvement of lecturers and study programmes. Faculties need to ensure that activities are not concentrated in a small number of lecturers or in certain areas. The analysis also needs to include student involvement, distribution of partners, implementation areas, beneficiary groups, and continuity of assistance. The value of PkM internal grants listed in the data is IDR 1. 143 billion. However,

the scope of the funding period needs to be ascertained, namely whether it is the funding value in 2025 or accumulated during 2021–2025.

Funding needs to be analysed along with the number of activities, average grant value per activity, partner needs, complexity of intervention, area size, number of beneficiaries, as well as output and impact targets. Large funding amounts cannot demonstrate success if it is not accompanied by measurable changes in partners. On the other hand, activities with limited funding can have a strong impact if they are designed appropriately, actively involve partners, and have a sustainability strategy. From an impact perspective, the success of PkM cannot be adequately assessed based on the number of activities carried out. Impact needs to be proven through changes in partners or beneficiaries, especially in economic, social, entrepreneurial, financial literacy, governance, marketing, use of technology and institutional strengthening aspects. A programme can be considered impactful if there is a verifiable difference between conditions before and after the intervention.

These changes can take the form of increasing knowledge and skills, improving financial management, increasing productivity, increasing income or turnover, expanding markets, fulfilling business legality, implementing digital technology, improving service quality, strengthening organizational governance, or reducing problems faced by partners. Change indicators need to be adjusted to the characteristics of the programme and the conditions of the beneficiaries. Impact measurement must be designed from the proposal preparation stage and not only carried out after the activity is completed. Each activity needs to determine initial conditions, priority problems, beneficiary groups, theory of change, outcome indicators, outcome indicators, data collection methods, measurement schedules, and sustainability strategies. The plan is needed to show a logical relationship between the intervention and the expected changes.

For example, it is not enough for micro, small and medium enterprise empowerment programmes to simply report the number of training and participants. The programme needs to measure changes in financial recording capabilities, cost management, use of technology, turnover, market reach, business legality, product quality and production sustainability. If the programme focuses on financial literacy, measurements can include changes in understanding, budgeting ability, saving behaviour, debt management, and use of financial services. Programmes that focus on institutional strengthening need to assess changes in governance, division of tasks, completeness of procedures, financial transparency, member participation, and the organisation's ability to maintain the programme. Thus, success indicators are not only oriented to the implementation of activities, but also to changes in partner capacity after receiving assistance.

Minimum evidence for impact measurement at least includes data before and after the intervention, identity and number of beneficiaries, measurement instruments, documentation of implementation of results, partner feedback and verification, confirmable change stories, and sustainability evaluation. Each piece of evidence must be accompanied by an operational definition, measurement period, primary source, data owner, usage agreement, validation status, and change record. This mechanism ensures that the PkM report not only contains a list of activities that have been implemented, but also shows the relationship between FEB UNISSULA interventions and changes that have occurred in partners. However, claims of a cause-and-effect relationship need to be made with caution. Changes experienced by partners can be influenced by other factors outside the programme, so the evaluation design must consider environmental conditions, policies, markets and interventions from other parties.

Impact measurement needs to be carried out through co-creation with partners. Business actors, local governments, professional organisations, financial institutions, communities, alumni and users of PkM results need to be involved from problem identification, programme preparation, implementation, evaluation, to determining sustainability strategies. Partners are not only placed as recipients of services, but as parties who also determine priority problems and solutions. This approach prevents PkM from developing into a one-way activity based only on academic assumptions. Partner involvement makes the programme more relevant to local conditions, inclusive, applicable, and has a greater chance of being continued after funding or faculty assistance ends.

FEB UNISSULA needs to provide ongoing mentoring partners and increase monitoring after the programme is completed. Each study programme needs to have partners that suit its scientific field. Mentoring programmes are not only implemented in one activity, but can be developed through the stages of identifying needs, intervention, evaluation, improvement and strengthening partner independence. Student involvement also needs to be directed at authentic learning. Students can gain experience in applying economic and business knowledge, communicating with the community, analysing needs, developing solutions, managing activities, and understanding the social responsibilities of their profession.

Technological support is needed to ensure process traceability and proof of implementation. The PkM information system is not only used to upload proposals and final reports, but also needs to record programme identity, partners, location, initial conditions, activity records, budget use, number of beneficiaries, outcomes, measurement results, feedback, and follow-up after the programme is completed. Data integration allows the Institute for Research and Community Service, FEB UNISSULA, study programmes and leaders to carry out regular monitoring. The system can be used to detect delays, prevent double counting, differentiate proposals from activities actually implemented, and identify programmes that are worth developing or replicating.

The quality assurance unit needs to assess the fit between partner needs, intervention design, resource use, implementation, outcomes, risks, and sustainability. Review is not only carried out at the end of the activity, but from the proposal selection stage and during implementation. The results of the review are used to determine corrective actions, improve programmes, and determine needed support. Islamic Academic Culture is the basis for implementing PkM FEB UNISSULA. Trust is realised through responsible use of funds, honest reporting, and fulfilling commitments to partners. Justice demands equal access to assistance and financing according to needs. Ihsan encourages the team to produce programmes that exceed minimum requirements and provide real benefits.

Deliberations are carried out through the involvement of lecturers, students, partners, study programmes and managers in decision making. Benefits ensure that PkM activities contribute to the welfare, independence, institutional capacity and quality of community life. In the context of FEB UNISSULA, PkM is also a means of applying economic and business knowledge as well as preaching that is relevant and accountable. The success of research-based PkM is not sufficiently characterised by the number of activities, the amount of funding, or the number of proposals funded. Success must be demonstrated through measurable changes in partners, sustainability of benefits, student engagement, integration with research and learning, and the ability to replicate effective programmes.

Overall, the detailed data shows that there were 152 PkM activities during 2021–2025, while the aggregate data lists 227 activities. Differences in 75 activities need to be resolved through data reconciliation before being used as a basis for decision making and setting Strategic Plan targets. In addition, internal funding coverage of IDR 1. 143 billion needs to be ensured

so that financing efficiency analysis can be carried out appropriately. The further development of PkM FEB UNISSULA needs to be directed at programme sustainability, equitable involvement of lecturers and study programmes, improving the quality of interventions, expanding mentoring partners, and measuring impact. With this approach, PkM can develop into a vehicle for applying knowledge, strengthening learning, empowering communities, and preaching that provides sustainable and verifiable benefits.

ANALYTICAL DEPTH CHAPTER I • I. 32 Income structure and diversification

The development of the realisation of FEB revenues during 2021–2025 shows that the realisation of FEB revenues was IDR 49, 735, 450, 000 in 2024, and IDR 58, 051, 975, 000 in 2025. Thus, revenues during this period experienced a change of 16. 72%. Changes in nominal revenue cannot be directly interpreted as increasing FEB's financial independence. The analysis needs to distinguish sources of income that come from student education costs, grants, collaborations, professional services, continuing education, certification, business units, asset utilisation, alumni funds, and other legitimate sources. In 2025, the proportion of revenue from education costs will be 76. 4%, while non-education fee revenue will be 23. 6%.

High dependence on tuition fees can increase risks when there is a decrease in new student admissions, late payments, decreased retention, changes in tariff policies, or increased need for scholarships. Therefore, income diversification needs to be a strategic agenda that connects lecturer competence, study programme excellence, alumni networks, industrial partnerships, intellectual property and the facilities owned by FEB.

FEB's income diversification potential can be developed through:

- Executive education and training;
- Economic, business, accounting and management competency certification;
- Management, accounting, taxation, and financial consulting;
- MSME assistance and digital transformation;
- Research and PkM collaboration with government and industry;
- Research grants and external PkM;
- Use of laboratories and study centres;
- Organising conferences, seminars and professional programmes;
- Commercialization of intellectual property
- Philanthropy and alumni contributions; as well
- National and international cooperation.

Diversification does not mean pursuing all income opportunities without considering academic credentials. Every income-generating programme needs to be equipped with a feasibility study, business plan, revenue and cost projections, margin targets, conflict of interest control, benefit sharing, as well as contributions to education, research and community service. Control indicators at least include revenue growth, proportion of non-education fee income, number of programmes that generate income, contribution margin, number of partners, contract sustainability, income contribution to tridharma financing, and service user satisfaction.

Islamic Academic Culture is the basis for obtaining and managing income. Trust is realised through accountable transactions and reporting. Fairness ensures that diversification does not shift the burden disproportionately to students. Ihsan directs that every service has good quality. Deliberation is applied in strategic decision making, while benefit ensures that income is used to improve the quality of education and provide benefits to society.

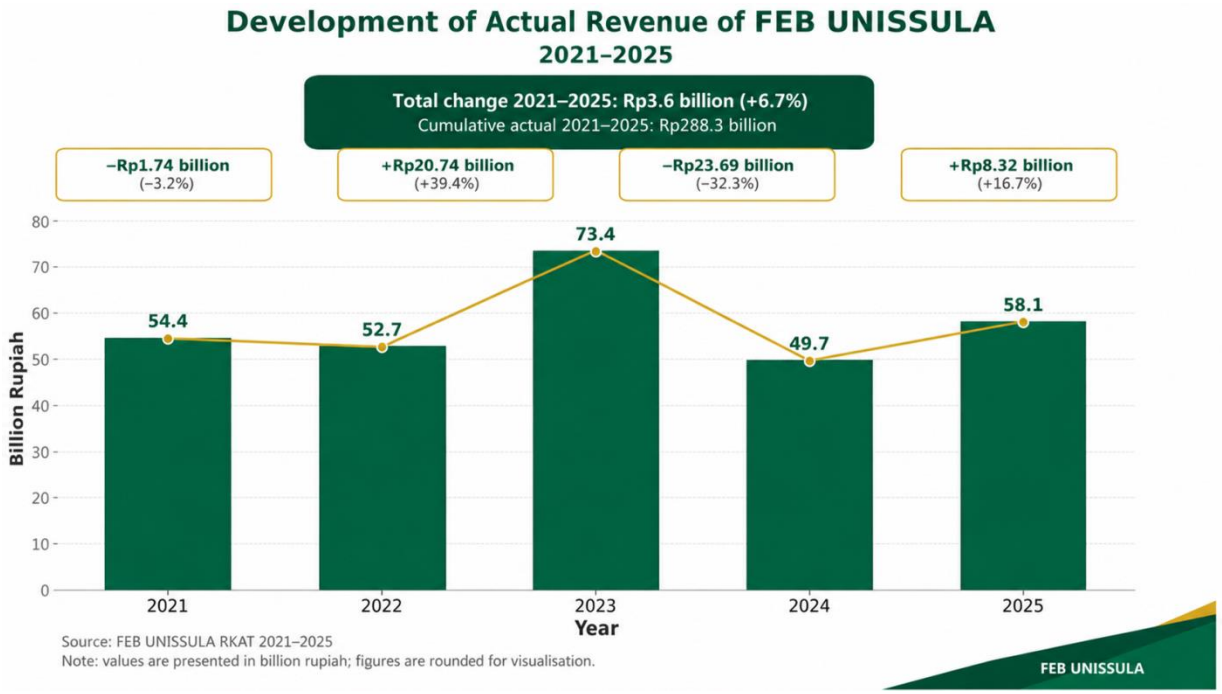

Figure 1. 21 Realisation of UNISSULA revenues 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 33 Performance-based budgeting

The development of FEB revenues and expenditures during 2021-2025 shows fluctuating financial conditions with a maintained surplus position. FEB revenues were recorded at IDR 54, 424, 442, 500 in 2021, IDR 52, 684, 621, 167 in 2022, IDR 73, 428, 233, 000 in 2023, IDR 49, 735, 450, 000 in 2024, and IDR 58, 051, 975, 000 in 2025. In the same period, expenditure was recorded at IDR 33, 092, 122, 932, IDR 30, 354, 586, 710, IDR 27, 903, 185, 886, IDR 32, 482, 471, 930 and IDR 40, 132, 162, 152.

The difference between revenue and expenditure shows a surplus of IDR 21, 332, 319, 568 in 2021, IDR 22, 330, 034, 457 in 2022, IDR 45, 525, 047, 114 in 2023, IDR 17, 252, 978, 070 in 2024, and IDR 17, 919, 812, 848 in 2025. The proportion of expenditure to revenue changes from 60. 80% in 2021 to 69. 13% in 2025. This condition shows that FEB's fiscal space is narrowing, but remains positive, and needs to be managed by considering the sustainability of programme financing.

Performance-based budgeting requires that every expenditure be linked to strategic targets, indicators, outputs, outcomes, benefits and evidence of achievement. An increase in budget realisation does not by itself indicate an increase in performance if it is not accompanied by improvements in the quality of learning, student achievement, lecturer productivity, quality of research and PkM, reputation, service or faculty sustainability.

Each unit and study programme budget proposal needs to include:

- Linkage with FEB Strategic Plan and Renja targets;
- Performance indicators and initial conditions;
- Output and outcome targets;
- Beneficiary groups;
- Resource requirements;
- Implementation schedule;
- Risk analysis;
- Procurement plan;
- Proof of achievement; and
- Evaluation and follow-up plans.

Budget priority needs to be given to programmes that have a strong contribution to the quality of education, accreditation, lecturer development, student success, research productivity, the impact of PkM, internationalization, digital transformation, and the provision of academic facilities. Routine programmes still need to be evaluated so that they do not continue to receive allocations based solely on historical spending patterns.

Control is carried out through comparisons between plans and budget realisation, achievement of indicators, unit costs, timeliness, output quality and benefits generated. Budget deviations must be analysed based on causes, impacts, corrective actions, and their influence on target achievement. High budget absorption cannot be declared successful if the output and outcomes are not achieved.

Minimum evidence includes RKAT FEB, study programme and unit work plans, performance contracts, realisation reports, transaction evidence, activity reports, evaluation results, indicator achievements, deviation analysis, audit results, and follow-up. Each piece of evidence must be traceable to the programme, person in charge, period, funding sources, beneficiaries and strategic targets.

Islamic academic culture is the foundation through trust in the use and reporting of funds, fairness in allocation based on needs, ihsan in achieving quality, deliberation in setting priorities, and benefit in the use of resources for academic and community interests.

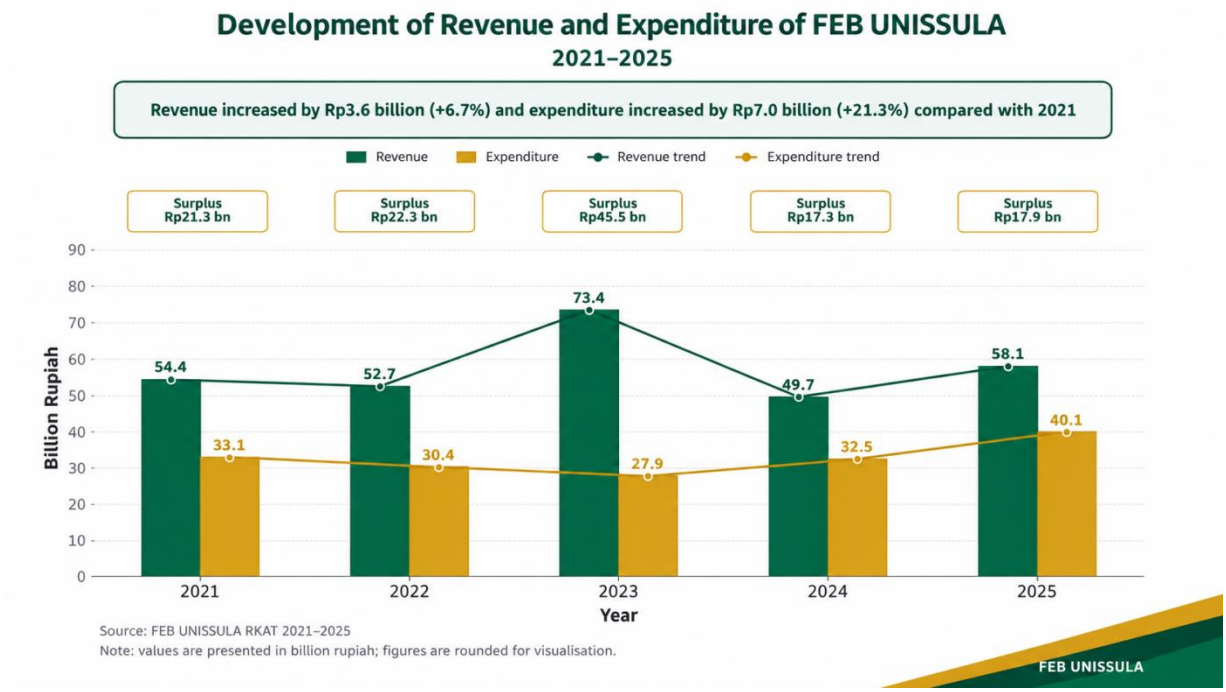

Figure 1. 22 UNISSULA revenue and expenditure 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 34 Adequacy of academic facilities

Adequate academic facilities need to be placed as part of the learning quality assurance system and tridharma, not just the provision of physical assets. Facilities are assessed based on function, capacity, safety, accessibility, reliability, level of utilisation, and relevance to the curriculum and needs of each study programme.

The number of active FEB students changed from 3, 303 people in 2021 to 2, 855 people in 2025, or a decrease of around 13. 56%. The annual growth was recorded at 3, 303 students in 2021, 3, 400 in 2022, 2, 631 in 2023, 2, 773 in 2024, and 2, 855 in 2025. These changes need to be related to the number of lecture rooms, laboratories, learning equipment, seating, discussion rooms, service rooms, lecturer facilities, library collections, database access, and digital infrastructure capacity.

The UNISSULA FEB Facilities and Infrastructure Utilisation Report for the 2025/2026 Academic Year recorded 2, 856 students as facility users. The level of lecture room utilisation reached 97% at the Kaligawe Campus and 90% at the Seroja Campus, while the utilisation of the Accounting and Management laboratories reached 93%. Utilisation of supporting facilities was recorded at 93% for co-working spaces, 80% for Bilal Studio, 83% for seminar rooms and halls, 85% for libraries and reading rooms, 88% for Smart Rooms, 95% for student organisation rooms, 87% for gym rooms, and 82% for court rooms. Data on the physical condition of facilities that differentiate between good categories, requiring maintenance, and requiring rehabilitation or replacement still needs to be completed.

Evaluation of facilities needs to use a capacity approach rather than needs. Each facility must have data regarding installed capacity, effective capacity, number of users, peak usage times, utilisation levels, asset conditions, maintenance needs, and service standards. Laboratories are not only judged based on the amount of space, but also based on the ratio of students to equipment, software licenses, practice hours, technician competency, safety, and relevance to CPL.

Initial condition audits need to group facilities into categories:

- Adequate and maintained;
- Adequate but needs optimization;
- Requires maintenance;
- Requires rehabilitation;
- Requires additional capacity; or
- Requires replacement.

Facility development must be managed as an integrated portfolio. The addition of lecture rooms needs to consider schedule distribution and hybrid learning. Laboratory development must be related to curriculum, research, certification and industry needs. Learning resources need to be integrated with libraries, repositories, scientific databases and information literacy programmes.

Minimum evidence includes asset inventory, space and device capacity, facility condition, utilisation data, maintenance schedules, licensing, calibration, safety certifications, incident records, accessibility, operating costs, and user satisfaction. Data must include asset identity, location, user study programme, measurement period, data owner, validation status, and change track.

The success of adequate academic facilities is not marked only by increasing space or equipment. Success is achieved when students have adequate access, learning takes place safely and effectively, practical needs are met, lecturers can implement the tridharma well, and investment in facilities provides measurable benefits.

ANALYTICAL DEPTH CHAPTER I • I. 35 Digital infrastructure resilience

The resilience of digital infrastructure is the foundation for the continuity of academic, administrative, research, student affairs services and data-based decision making at FEB. Resilience is not simply measured by the number of applications, but by the faculty's ability to maintain availability, integration, capacity, security, backup, recovery, and user support.

FEB's application or digital platform inventory increased from 8 applications in 2021 to 14 in 2022, 19 in 2023, 25 in 2024, and 27 in 2025. The comparison document does not yet detail the type of application, level of integration, management party, level of service availability, number of interruptions, or average recovery time. Therefore, the inventory needs to be followed by audits of architecture, interoperability, security, service continuity and user support.

Each application needs to have a process owner, administrator, user list, data classification, service standards, backup procedures, access control mechanisms, maintenance costs, and recovery plans. Academic systems, LMS, finance, research, student affairs, libraries, alumni services, and faculty sites have different levels of criticality so they require different control standards.

Evaluation needs to classify systems based on:

- Level of interest in the service;
- Number and characteristics of users;
- Data sensitivity;
- Dependency with other systems;
- The impact if the service stops;
- Dependency on providers;
- Technological age; and
- Maintenance costs.

FEB's digital architecture needs to support interoperability and the principle of one data. Standalone systems increase the risk of duplicate data, identity discrepancies, inconsistent update times, and reporting errors. Integration must use data dictionaries, metadata, primary data sources, consistent user identities, and controlled data exchange mechanisms.

Implementation of the agenda begins with an audit of systems, infrastructure, networks, devices, licenses, security, integration, capacity, operating costs, data storage locations, and dependency on providers. Audit results are used to determine which applications to maintain, integrate, update, consolidate, or retire.

Every critical service needs to have availability targets, recovery times, data loss tolerance, incident response procedures, escalation paths, and communication to users. Backup success must be proven through recovery simulations, not just based on the existence of a copy of the data.

Minimum evidence includes application and device inventory, service availability data, outage records, recovery times, backup results, recovery simulation results, security audits, vulnerability tests, incident reports, service standards, support tickets, and user satisfaction surveys.

Successful digital infrastructure resilience is characterised when critical services remain available, data is protected, disruptions can be recovered quickly, and users receive consistent digital services. BudAI provides a foundation in the form of trust in data protection, fair access, compassion in service quality, deliberation in system development, and benefit in the use of technology.

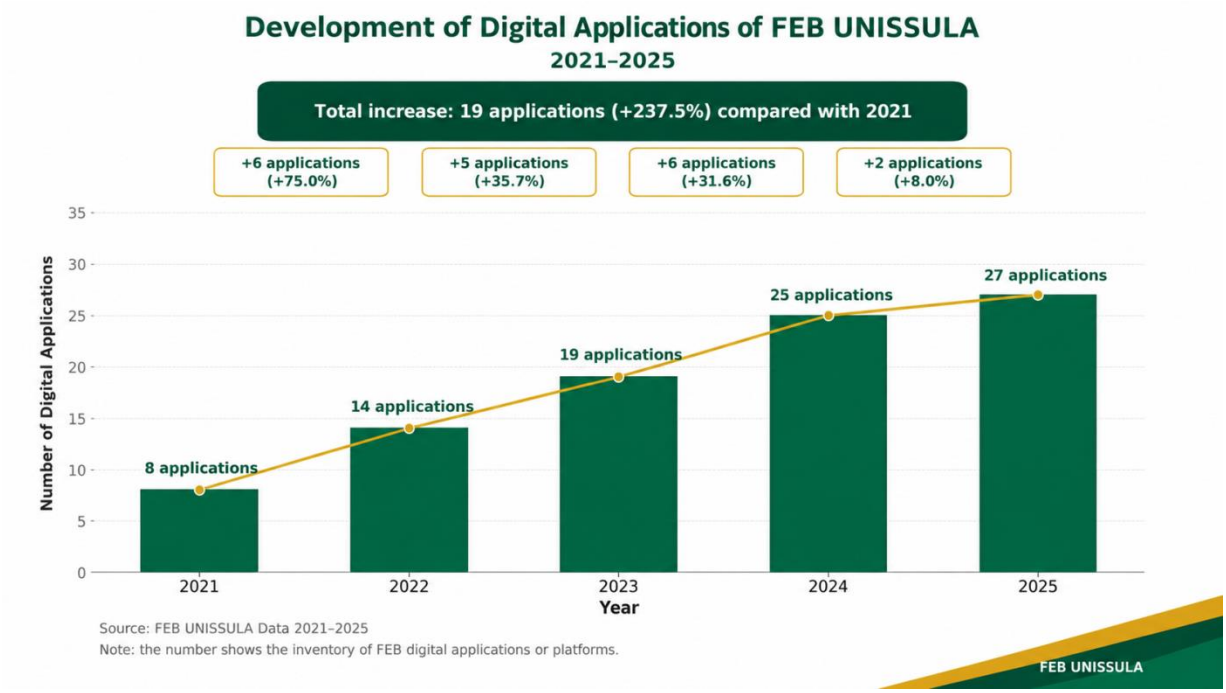

Figure 1. 23 Development of UNISSULA digital applications 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 36 Strategic environmental analysis

Strategic environmental analysis is needed to ensure that the direction of the FEB Strategic Plan remains relevant to changes in regulations, demographics, economics, technology, professions, the environment, community needs and global competition. Analysis does not stop at identifying trends, but translates these changes into policies, investment priorities, human resource development, curriculum adjustments, technology strengthening, and risk control.

In the regulatory aspect, FEB needs to anticipate changes in higher education policies, accreditation, taxation, the accounting profession, corporate governance, entrepreneurship, financial technology, artificial intelligence, data protection and sustainability reporting. These changes can affect the curriculum, lecturer competencies, learning methods, research, certification and services to students.

In the economic and world of work aspects, changes in industrial structure, digitalization of business, growth of the creative economy, development of MSMEs, economic uncertainty, and the need for new competencies need to be the basis for developing the FEB programme. The curriculum needs to respond to the needs of data analytics, AI, fintech, technology audits, sustainability reporting, entrepreneurship, as well as communication and leadership competencies.

In terms of demographics and competition, changes in the number of high school graduates, preferences of prospective students, the ability to finance education, and the growth of similar study programmes can influence student enrolment. The comparison document does not yet contain the number of FEB registrants and new students for 2021 and 2025. The document only includes reference indicators for 2025 in the form of 85% conversion of registrants to registration and 90. 8% of new students registering. This figure needs to be verified based on data on the study programme, region of origin, admission path, and characteristics of prospective students before being used as a faculty realisation.

In the environmental aspect, FEB needs to contribute to the university agenda through energy efficiency, reducing paper use, waste management, responsible procurement, low-emission mobility, and integration of sustainability in the curriculum, research, and PkM. The comparison document contains UI GreenMetric achievements at the university level, but does not provide initial conditions for the use of electricity, water, paper and separate waste management specifically for FEB. Therefore, the initial conditions of the FEB environment need to be measured separately and not replaced with aggregate university data.

ANALYTICAL DEPTH CHAPTER I • I. 37 Stakeholder analysis

Stakeholder analysis needs to be positioned as a strategic instrument to ensure that FEB policies, programmes and partnerships are built based on the needs, influence, contributions and expectations of stakeholders. Students, parents, alumni, graduate users, professional organisations, industry, government, society, foundations, universities, as well as national and international partners have different interests so that their involvement mechanisms cannot be uniform.

The comparative document does not yet present the final number of national and international cooperation documents according to the types of MoU, MoA and Implementation Arrangement. Data on activities with foreign partners recorded 89 international activities during 2021-2025, consisting of 0 activities in 2021, 13 in 2022, 23 in 2023, 23 in 2024, and 30 in 2025. In the same source, the total number of activities was 145 activities. This figure is the number of activities, not the number of documents or partners. Data still needs to be reconciled to distinguish cooperation documents, unique partners, cooperation that is still valid, active cooperation, and productive cooperation.

Partnership assessment is not sufficient based on the number of documents. Collaboration must produce outcomes such as:

- Curriculum development and evaluation;
- Practitioner lecturers and guest lecturers;
- Internships and graduate recruitment;
- Joint research and publications;
- Community service;
- Professional certification;
- Mobility of students and lecturers;
- Funding or utilisation of resources;
- International conferences and programmes; as well
- Increasing the reputation and quality of FEB.

Stakeholders with high interest and influence need to be intensively involved in curriculum development, research, PkM, career development, mobility, innovation and internationalization. Other groups still receive proportional communication and feedback mechanisms.

Minimum evidence includes stakeholder maps, cooperation documents, implementation plans, activity reports, joint outputs, survey results, consultation forums, partner satisfaction, funding and follow-up. Each data needs to contain the partner's identity, period, cooperation status, responsible unit, proof of implementation and results achieved.

The success of stakeholder analysis is marked when dialogue results in policy improvements, partnerships produce measurable outcomes, and external feedback is used to improve the quality of the tridharma and FEB's competitiveness.

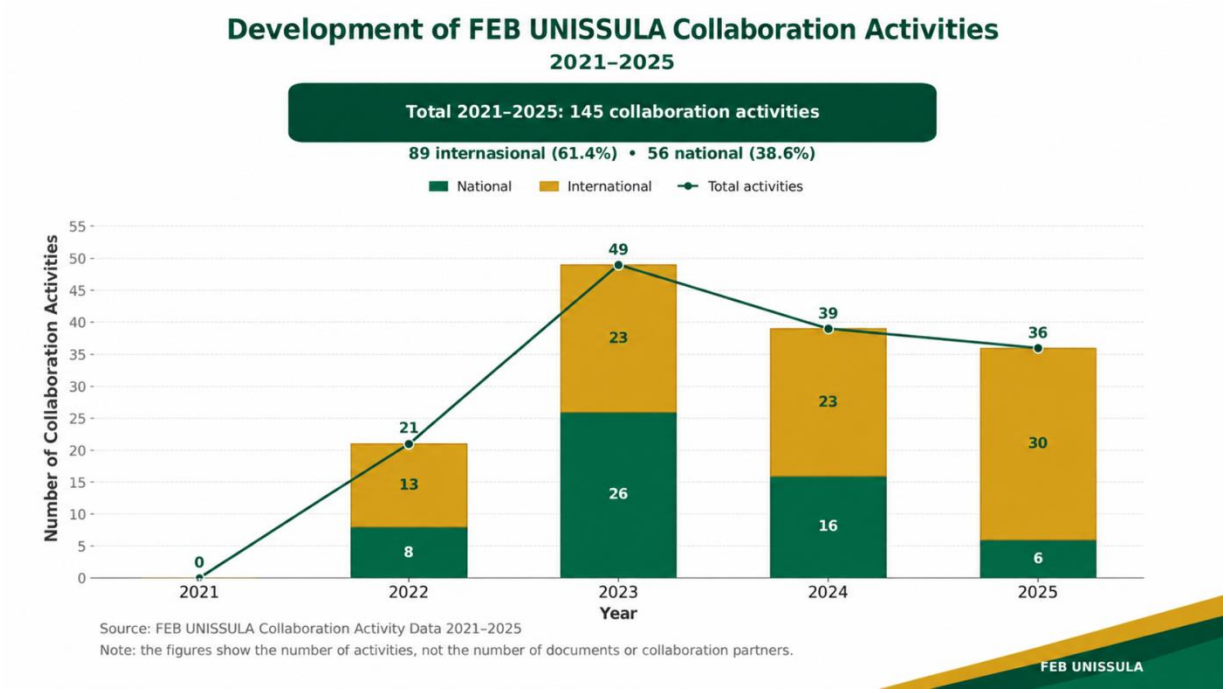

Figure 1. 24 Recap of national and international cooperation documents 2021–2025

ANALYTICAL DEPTH CHAPTER I • I. 38 Strategic risks for the 2025–2029 period

Strategic risks for the 2025–2029 period need to be managed as an integral part of the implementation of the FEB Strategic Plan, not just a compliance function. Management is directed at risks to academic quality, students, human resources, finance, data, cyber security, use of AI, infrastructure, reputation, compliance, safety and partnership sustainability.

Initial conditions show that the number of FEB students in 2025 will be 2, 855 people with 70 lecturers, so the student to lecturer ratio is 1: 40. 79. FEB admissions in 2025 will increase by 16. 72% compared to 2024. A total of 4 out of 6 study programmes have received a Superior rating. This condition shows that there is an opportunity to strengthen service capacity, sustain financing, equalise quality and prepare resources.

FEB needs to have a strategic risk register that contains related targets, causes, risk events, impacts, possibilities, risk levels, available controls, risk owners, early warning indicators, residual risks and mitigation plans. Risks with an impact on quality, safety, finances, reputation and service continuity receive higher priority.

Early warning indicators can include a decrease in the number of registrants, an increase in inactive students, a decrease in satisfaction, delays in graduation, a decrease in income, an increase in costs, failure to achieve research targets, repeated system disruptions, complaints that have not been followed up, and the end of strategic cooperation without extension.

Minimum evidence includes risk registers, determination of risk owners, assessment results, ongoing controls, early warning indicators, incident records, mitigation plans, follow-up reports, and residual risk evaluation. Reviews are carried out quarterly, while comprehensive evaluations are carried out at least once a year.

The success of risk management is characterised when deviations can be identified early, controls are effective, mitigation is implemented in a timely manner, and corrective decisions are made based on evidence. Targets are not immediately lowered when deviations occur before FEB examines the validity of the data, root of the problem, programme effectiveness, implementing capacity and financial support.

ANALYTICAL DEPTH CHAPTER I • I. 39 Synthesis of strategic issues

Strategic issue synthesis is a priority setting process that integrates the results of evaluating initial conditions, performance gaps, environmental changes, stakeholder aspirations, risks and FEB intervention capacity. An issue is declared strategic if it has cross-target impacts, a high level of urgency, demonstrable gaps, and opportunities for handling that are within the faculty's control.

Initial conditions in 2025 show that FEB manages 6 study programmes, consisting of 4 study programmes rated Excellent, 1 Very Good, and 1 Good. The number of active students is 2, 855 people and the number of lecturers is 70 people, consisting of 50 lecturers with doctoral qualifications and 18 professors. There are 24 reputable publications indexed by Scopus in 2025. On the financial side, FEB revenues increased by 16. 72% compared to 2024.

Based on the relationship between these conditions, FEB's strategic issues for the 2025–2029 period can be grouped into:

1. Controlling learning capacity and quality
   Changes in the number of students must be accompanied by adequate lecturers, guidance, facilities, technology and financing so that the quality of the learning experience does not decline.
2. Equitable and sustainable quality of study programmes
   Study programmes that have not achieved a Superior rating require gap-based intervention, while Superior study programmes require strengthening to maintain their performance.
3. Strengthening the quality and productivity of human resources
   Increasing lecturer qualifications needs to be converted into quality of learning, publications, citations, innovation, scientific leadership, and national and international recognition.
4. Transforming research, innovation and PkM towards impact
   Research and PkM need to be directed from measuring the number of activities towards quality, adoption, downstreaming, changes in partners, and sustainability of benefits.
5. Increased graduate relevance and connection to the world of work
   Curriculum, certification, internships, project-based learning, and career services need to be strengthened based on the needs of the profession and industry.
6. Data transformation, digital and artificial intelligence
   Fragmented systems, data quality, cybersecurity and AI utilisation need to be managed through data architecture, system integration, governance and digital literacy.
7. Strengthening resilience and diversifying financing
   Dependence on educational costs needs to be reduced through the development of professional services, continuing education, grants, collaborations, and other legitimate sources of income.
8. Strengthening internationalization and the reputation of international cooperation must be converted into verifiable mobility, publications, joint programmes, recognition and quality improvement.
9. Strengthening inclusion, prosperity and sustainability FEB needs to ensure fair services for all students while increasing contributions to the SDGs and environmental management.

The relationship between issues needs to be read causally. The increase in students increases the need for lecturers, facilities, digital systems and financing. Financial limitations can hinder the development of human resources and facilities. Limited human resources can reduce the quality of learning and research productivity. Weak data can cause inappropriate decisions, targets and budget allocations. Therefore, these issues cannot be addressed separately.

BudAI is the basis for setting priorities. Trust demands the use of valid data and open recognition of gaps. Justice directs support according to need and risk. Ihsan encourages quality that exceeds minimum standards. Deliberation ensures priorities are tested with stakeholders. Benefits ensure that strategic choices provide benefits for students, the academic community, society and faculty sustainability.

Implementing strategic issue synthesis needs to use a matrix that connects issues, root causes, impacts, indicators, risk owners, interventions, resource needs and target results. Minimum evidence includes the results of self-evaluation, root cause analysis, risk register, stakeholder consultation results, resource needs analysis, leadership decisions, and follow-up plans.

The success of strategic issue synthesis is marked when FEB is able to focus resources on changes that are most decisive for improving quality, controlling interrelationships between risks, and maintaining consistency between Strategic Plan ambitions and faculty capacity. Thus, the initial conditions that have been presented become the basis for determining policies, programmes, indicators, targets and financing for the 2025–2029 period.

CHAPTER II. VISION, MISSION, GOALS AND STRATEGIC OBJECTIVES

2. 1. Vision of the Faculty of Economics and Business, Sultan Agung Islamic University

UNISSULA VISION 2025–2029 To become a superior Faculty of Economics and Business in developing science and technology to build a generation of Khaira Ummah that is internationally competitive through Islamic Academic Culture.

- "Excellent" is defined as the quality of the tridharma that is recognised, relevant and impactful.
- “Developing science and technology” emphasizes the mandate for the reconstruction of science based on Islamic values and the courage to enter the frontier of science, digital technology and AI.
- The "Khaira Ummah Generation" places morals, intelligence, expertise, leadership and da'wah as the profile of graduates.
- “Internationally competitive” is realised through standards, recognition, networking, mobility and global contribution.
- “BudAI” is a value system and work culture that unites these five elements.

2. 2. UNISSULA FEB Mission

1. Reconstruct, develop and apply science and technology in the fields of economics and business based on Islamic values through STEAM-based multidisciplinary research and innovation that is superior, impactful and internationally competitive for the benefit of society and the development of Islamic civilization.
2. Educate and develop Islamic human resources at all strata in the economic and business fields through superior, inclusive, flexible, adaptive, accelerated, student-centred learning, as well as utilising STEAM, digital technology, and artificial intelligence to build a generation of Khairu Ummah and cadres of tafaqquh fiddin ulama who have noble character, are intellectual, professional, and are ready to carry out leadership and da'wah.
3. Carrying out community service and Islamic da'wah based on science, technology, research results, STEAM, digital technology, and artificial intelligence in the economic and business fields to produce solutions to real problems, improve community welfare, and build Islamic civilization within the framework of rahmatan lil 'alamin.
4. Developing the internationalization of Tridharma, Islamic Academic Culture, and university governance that is trustworthy, professional, inclusive, adaptive, based on data, digital technology, and artificial intelligence in the economic and business fields through global friendship and partnerships, self-evaluation, quality assurance, risk management, and continuous institutional improvement.

Table 2. 1 Harmonization of old values and VMTS formula 2025–2029

Values/mandate	Origin	New formulation	Strengthening
Reconstruction of Islamic science and technology	Old missions 1 and 3	Mission 1	Expanded with STEAM, innovation, impact and international competitiveness
Generation of Khaira Ummah and tafaqquh fiddin	Old mission 2	Mission 2	Plus OBE, inclusion, flexibility, disability, acceleration, digital AI

Values/mandate	Origin	New formulation	Strengthening
PkM and the preaching of rahmatan lil 'alamin	Old mission 4	Mission 3	Strengthened based on research, STEAM, technology, results and sustainability
Institutional improvements	Old missions 5 and 6	Mission 4	Expanded to internationalization, GUG, data, digital AI, quality, risk

2. 3. Strategic Objectives of FEB Sultan Agung Islamic University

The four objective themes in the reference structure for education, graduates, research/PKM, and governance are harmonised into six objectives so that the mandate of da'wah/PKM and internationalization has its own accountability. The six objectives continue to form a chain of results from Islamic values to institutional impact and sustainability.

2. 3. 1. Strategic Objectives 1

Realising the reconstruction, development and application of science and technology in the economic and business fields based on Islamic values as well as the internalization of Islamic Academic Culture consistently and sustainably.

This goal maintains the continuity of FEB UNISSULA's historical mission in the reconstruction of science. The measures include the integration of Islam in the curriculum, research, PkM, STEAM projects, and changes in academic behaviour.

2. 3. 2. Strategic Objective 2

The realisation of superior, Islamic, inclusive, flexible, adaptive, accelerated, student-centred and STEAM-based higher education in the fields of economics and business with the support of quality human resources to produce a generation of Khairu Ummah and cadres of tafaqquh fiddin ulama who are internationally competitive.

This goal brings together educational quality, access, inclusion, student success, graduate profile and human resource capacity. Education is designed to be flexible without reducing quality standards and can be accelerated in a controlled manner for outstanding students.

2. 3. 3. Strategic Objective 3

Producing research, scientific publications, intellectual property, designs, prototypes, innovations and STEAM-based technology products in the economic and business fields that are superior, impactful, based on Islamic values, and have an international reputation.

This goal shifts the orientation from the number of activities towards quality, reputation, citations, IP, readiness, adoption, funding and research impact.

2. 3. 4. Strategic Objective 4

Realisation of community service, Islamic da'wah, and implementation of STEAM-based solutions in the economic and business sectors that are quality, impactful, and sustainable to improve community welfare and build Islamic civilization within the framework of rahmatan lil 'alamin.

This goal emphasizes PkM and da'wah as a process of community transformation that is evidence-based, collaborative, sustainable and replicable.

2. 3. 5. Strategic Objective 5

The realisation of the internationalization of the tridharma, scientific friendship, strategic partnerships, mobility, recognition and global reputation of FEB in the economic and business fields intensively and sustainably.

This goal places internationalization as a quality dimension of the entire tridharma through programme recognition, mobility, joint administration, output-based partnerships, and reputation.

2. 3. 6. Strategic Objective 6

The realisation of university governance that is trustworthy, professional, inclusive, adaptive, based on data, digital technology and artificial intelligence in the fields of economics and business through quality assurance, risk management, funding sustainability and ongoing institutional improvements.

This goal ensures that the strategy is supported by trustworthy governance, correct data, digital services, responsible AI, risk control, audit and sustainable funding.

Table 2. 2 Mapping mission to strategic objectives

Mission	Focus	Main strategic objectives
M1	Reconstruction/development of Islamic science and technology	TS 1; TS 3
M2	Islamic Education and Resources, inclusive, flexible, digital AI	TS 2
M3	PkM and research/STEAM-based da'wah	TS 4
M4	Internationalization and adaptive governance	TS 1; TS 5; TS 6

2. 4. Strategic Targets of FEB Sultan Agung Islamic University

Strategic goals are formulated as intermediate outcomes that the university can control. The numbering shows a direct relationship: target 2. 3 is a derivative of Strategic Objective 2, while indicator 2. 3. 1 and activity 2. 3. 1. 1 are in the same results chain.

1. 1. Strengthening the reconstruction of science and technology in the economic and business fields based on Islamic values and Islamic academic culture.
2. 1. Increasing the quality of OBE and STEAM-based superior education in the fields of economics and business.
2. 2. Increasing inclusive, flexible, disability-friendly and accelerated learning in the fields of economics and business.
2. 3. Increasing the quality, character of Khaira Ummah, and competitiveness of graduates in the fields of economics and business.
2. 4. Increasing the quality, competence and recognition of human resources in the economic and business fields.
3. 1. Increased research, publications, innovation and intellectual property have an impact on the economic and business fields.
4. 1. Increased devotion, da'wah, and STEAM solutions that have an impact on society in the economic and business fields.
5. 1. Increasing internationalization, global networking, and reputation of universities in the fields of economics and business.

6. 1. Improved governance, AI-digital transformation, sustainability and financial health in the economic and business sectors.

Table 2. 3 Grouping of nine strategic objectives into six strategic objectives

Goal	Formulation of final results	Strategic goals
TS 1	Realising the reconstruction, development and application of science and technology in the economic and business fields based on Islamic values as well as the internalization of Islamic Academic Culture consistently and sustainably.	1. 1 Strengthening the reconstruction of science and technology in the economic and business fields based on Islamic values and Islamic academic culture.
TS 2	The realisation of superior, Islamic, inclusive, flexible, adaptive, accelerated, student-centred and STEAM-based higher education in the economic and business fields with the support of quality human resources to produce a generation of Khaira Ummah and tafaqquh fiddin ulama cadres who are internationally competitive.	2. 1 Increasing the quality of OBE and STEAM-based superior education in the fields of economics and business. 2. 2 Increasing inclusive, flexible, disability-friendly and accelerated learning in the fields of economics and business. 2. 3 Increasing the quality, character of Khaira Ummah, and competitiveness of graduates. in economics and business. 2. 4 Increasing the quality, competence and recognition of human resources in the economic and business fields.
TS 3	Producing research, scientific publications, intellectual property, designs, prototypes, innovations and STEAM-based technology products in the economic and business fields that are superior, impactful, based on Islamic values, and have an international reputation.	3. 1 Increased research, publications, innovation and intellectual property have an impact on the economic and business fields.
TS 4	Realisation of community service, Islamic da'wah, and implementation of STEAM-based solutions in the economic and business sectors that are quality, impactful, and sustainable to improve community welfare and build Islamic civilization within the framework of rahmatan lil 'alamin.	4. 1 Increased devotion, da'wah, and STEAM solutions that have an impact on society in the economic and business fields.
TS 5	The realisation of the internationalization of the tridharma, scientific friendship, strategic partnerships, mobility, recognition and global reputation of FEB in the economic and business fields intensively and sustainably.	5. 1 Increasing internationalization, global networks and reputation of universities in the fields of economics and business.
TS 6	The realisation of university governance that is trustworthy, professional, inclusive, adaptive, based on data, digital technology and artificial intelligence in the fields of economics and business through quality assurance, risk management, funding sustainability and ongoing institutional improvements.	6. 1 Improved governance, AI-digital transformation, sustainability and financial health in the economic and business sectors.



Figure 2. 1 Cascade of vision, mission, goals, targets, indicators

Quantitative data-based analytical deepening: the adequacy of nine strategic targets

The nine strategic goals are underpinned by real capacity changes, but the pace is not uniform. Superior study programmes increased from 3 in 2021 to 4 in 2025; lecturers with doctoral qualifications increased from 36 in 2021 to 50 in 2025 (138%); and professors increased from 8 people in 2021 to 19 at the end of 2025 (237%). This change strengthens Targets 2. 1, 2. 4, 3. 1, and 5. 1, however, the distribution of doctoral lecturers, professors, and recognition in the 6 study programmes still needs to be monitored so that the growth of the Faculty of Economics and Business does not cover gaps in certain study programmes or families.

Scientific productivity in Goal 3. 1 uses Scopus series 44, 52, 84, 47, and 24 articles for 2021–2025. Target control uses different indicators for lecturer participation, channel quality, citations, intellectual property, readiness, and utilisation of results.

Quality growth also brings capacity risks. In 2025 there will be 4 superior study programmes out of 6 study programmes, 50 doctoral lecturers out of 75 lecturers, and 19 professors. In aggregate, doctoral lecturers equal 66. 67% and professors 25. 33% of all lecturers. This figure does not automatically guarantee the adequacy of each study programme, especially since the portfolio will be updated to 7 study programmes in August 2026. Therefore, Target 2. 4 must be controlled together with Targets 2. 1 and 5. 1 through a needs map per study programme, projections for further studies, academic position development paths, skill-based recruitment, as well as the assignment tridarma that can be accounted for.

Managerially, the nine targets should not be read as nine separate lists of activities. The increase in doctoral lecturers and professors must improve the quality of OBE both STEAM and non-STEAM, publications and downstreaming; increased accreditation must be accompanied by an inclusive, flexible and relevant student experience; and international cooperation must result in mobility, joint learning, publication or quality recognition. The target dashboard needs to display aggregate achievements and distribution per study programme at FEB, so that leaders can differentiate healthy growth, capacity gaps, and progress that is only administrative in nature.

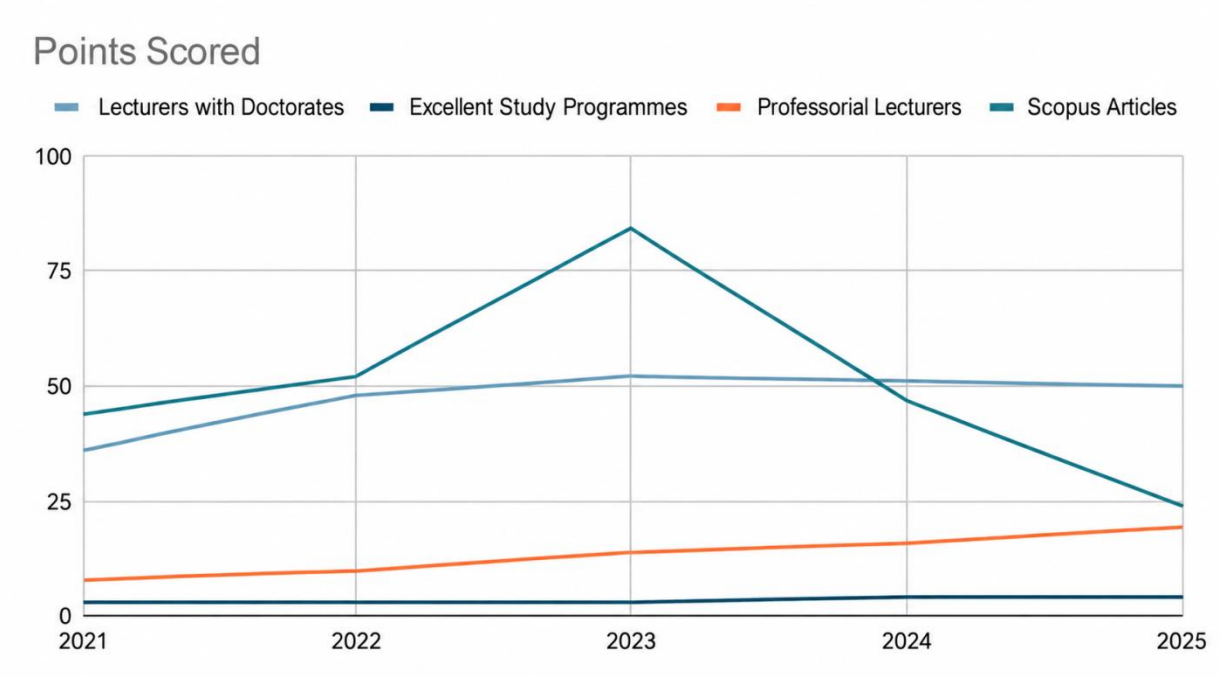

Figure 2. 2 Changes in target support capacity

IN-depth study of VMTS CHAPTER II • II. 01 The meaning of Islamic universities

The meaning of an Islamic university at FEB UNISSULA needs to be placed as an academic identity that animates policy, curriculum, research, community service, service and governance. This identity cannot only be realised through symbols, nomenclature, or religious activities, but must be reflected in the orientation of knowledge, the etiquette of seeking truth, trust, justice, ihsan, deliberation, benefit, and responsibility to Allah SWT. Thus, Islamic Academic Culture becomes a value framework that connects academic quality with the formation of the Khaira Ummah generation.

Student Islamic boarding school data in Figure 1. 4 shows 9, 356 registered participants during 2021–2025. In the meaning of an Islamic university, this data is used to assess the continuity of guidance coverage, suitability of targets, and follow-up to the internalization of values. The number of participants was not treated as a direct measure of character change; Coaching results must be tested through behavioral assessments, academic integrity, and the application of BudAI in campus life. The Faculty of Economics and Business supports university policy by directing new students to attend student boarding schools in the first semester.

However, the number of participants cannot be used as a single measure of the success of Islamic universities. Student Islamic boarding schools are an indicator of scope and process, while more substantive results must be seen in changes in behaviour, academic integrity, discipline, social awareness, quality of interaction, responsibility, and the application of Islamic values in academic and professional activities. Therefore, measurements need to be complemented by character assessments, pre- and post-programme evaluations, follow-up in faculties and study programmes, as well as evidence of BudAI integration in learning, research, student organisations and campus services.

Implementation of the meaning of an Islamic university needs to be carried out in stages through establishing BudAI standards, mapping gaps between units, strengthening the competence of lecturers and education staff, integrating values in the curriculum and services, as well as evaluating impacts. Each faculty, study programme and service unit must have clear contributions, indicators, responsibilities, minimum evidence and follow-up mechanisms. With this approach, Islamic identity does not exist as a separate programme, but becomes the working principle of the institution.

Minimum evidence includes VMTS, BudAI policies, curriculum, RPS, student Islamic boarding school programmes, behaviour rubrics, student portfolios, assessment results, data on violations and their resolution, as well as stakeholder feedback. Data must have an operational definition, primary source, period, owner, validation status, and change track in order to be validly used in evaluation and decision making.

The main risk is formalism, namely when activity growth is not accompanied by changes in behaviour and academic quality. Therefore, coverage indicators must be paired with process, outcome and impact indicators. The success of this agenda is marked when the uniqueness of Islam becomes the source of quality, integrity, leadership and social contribution of FEB UNISSULA, so that the identity of an Islamic university is clearly present in the decisions, behaviour of the academic community and the benefits generated for society.

IN-depth study of VMTS CHAPTER II • II. 02 The meaning of excellence

The meaning of excellence at FEB UNISSULA needs to be placed as the institution's ability to consistently exceed minimum standards through academic quality, relevance, innovation, recognition and demonstrable impact. Excellence cannot only be expressed through administrative achievements, but must be seen in the quality of learning, quality of graduates, tridharma productivity, stakeholder satisfaction, effectiveness of governance, and external recognition. BudAI provides an orientation so that these achievements remain based on trust, justice, ihsan, deliberation and benefit.

Data on study programmes ranked Superior for 2021–2025 in Figure 1. 6 shows a very significant strengthening of quality. The number of study programmes with a Superior rating increased from 3 study programmes in 2021 to 4 in 2024. Cumulatively, there was an addition of 2 study programmes or 150% compared to 2021. Growth in 2025 began to slow down to three study programmes, which shows that the quality agenda is entering a stage of consolidation and maintenance of achievements.

This increase shows the increasing maturity of the quality assurance system, but Superior status cannot be treated as an end goal. Excellence needs to be proven through CPL achievement, quality of the learning process, lecturer competency, research and service productivity, graduate outcomes, user satisfaction, as well as the ability of the study programme to maintain and improve performance after obtaining a ranking. Therefore, the focus of the 2025–2029 Faculty Strategic Plan needs to shift from simply increasing the number of superior study programmes towards maintaining quality, equalising achievements, closing gaps, and expanding international recognition.

The implementation of excellence must be managed as a portfolio of changes that connects academic policies, human resource development, financing, facilities, technology, partnerships and quality assurance. Each faculty and study programme needs to have a gap map, improvement targets, person in charge, schedule, and proof of achievement. Study programmes that have excelled are directed at sustainability and external recognition, while study programmes that have not excelled receive intervention based on the root of the problem and the level of risk.

Minimum evidence includes accreditation status and validity period, self-evaluation report, internal quality audit results, CPL achievement, satisfaction of students and graduate users, tridharma productivity, graduate outcomes, and evidence of follow-up. Data must have an operational definition, primary source, period, owner, validation status, and change track so that excellence can be tracked and audited.

The main risk is quality formalism, namely when the ranking increases but the quality of the process and impact does not change substantively. Therefore, the Superior status indicator must be paired with process, outcome, impact and risk indicators. The success of this agenda is marked when excellence can be explained with evidence, maintained sustainably, and felt by students, graduates, users, partners and the community.

IN-depth study of VMTS CHAPTER II • II. 03 The meaning of science and technology development

The development of science and technology at FEB UNISSULA needs to be placed as a continuous process that includes the creation, reconstruction, application, dissemination, evaluation and control of the impact of science and technology. This development is not simply measured by the number of research activities or publications, but must show the connection between the scientific agenda, community needs, methodological quality, academic integrity, innovation, and utilisation of results. BudAI provides an orientation so that science and technology development takes place in a trustworthy, fair, high-quality, participatory and benefit-oriented manner.

Figure 1. 5 shows Scopus' increase from 13 articles in 2021 to a total of 287 in 2025, with a correction in 2023 and the largest growth in 2023. This data is used as an indicator of knowledge production capacity. The meaning of science and technology development is still assessed through quality, integrity, relevance, integration with education, and utilisation of results, so that publication growth is not equated with scientific or social impact.

Therefore, the meaning of developing science and technology should not stop at increasing the number of publications. Scientific output needs to be assessed based on relevance to scientific vision, journal quality, citations, research integrity, collaboration, student involvement, connection to learning, and its use by society, the profession, government and industry. The growth of Scopus articles is an early indicator of scientific capacity, while more substantive success is demonstrated by the university's ability to turn research results into used knowledge, innovation, intellectual property, prototypes, policy recommendations, or solutions to real problems.

The implementation of the science and technology development agenda needs to be built through co-creation between lecturers, students, education staff, alumni, graduate users, professional organisations, industry, government and society. Every study programme and research group needs to have a road map that connects scientific vision, priority themes, learning, research, community service, and downstream opportunities. With this approach, the research agenda does not only follow publication opportunities, but is directed at strengthening expertise, solving problems, and contributing to the development of science.

Minimum evidence includes a research roadmap, research agenda, publications, citations, intellectual property, prototypes, test results, student involvement, collaboration, funding sources, as well as evidence of adoption or utilisation. Data must have an operational definition, primary source, period, owner, validation status, and change track in order to be validly used in Strategic Plan evaluation.

The main risks are excessive orientation on the quantity of publications, inequality in productivity between units, weak integration of research with learning, and results that do not lead to utilisation. Therefore, output indicators must be paired with quality, impact and risk indicators. The success of this agenda was marked when FEB UNISSULA was able to produce science and technology that was scientific, had integrity, was reputable, was relevant, could be applied and provided benefits, while strengthening the university's position in the development of science.

IN-depth study of VMTS CHAPTER II • II. 04 The meaning of the Khaira Ummah generation

The Khaira Ummah generation needs to be placed as a human profile and graduates who are the substantive goals of FEB UNISSULA education. Its meaning is not limited to mastering Islamic values, but is an integration of faith, knowledge, morals, expertise, leadership, courage to convey goodness, and responsibility to prevent evil. Thus, Khaira Ummah becomes a framework that connects Islamic identity with academic quality, professional competence, social awareness, and the ability to provide benefits to society.

The 2021–2025 Student Islamic Boarding School Programme data in Figure 1. 4 which was presented in the previous section is used as an indicator of the scope of values internalization since the beginning of academic life. However, the number of participants cannot be used as a direct measure of the formation of Khaira Ummah's character. Success needs to be proven through changes in behaviour, academic integrity, discipline, care, leadership ability, quality of interaction, as well as the application of Islamic values in academic, professional and social life activities. Therefore, character development must continue after Islamic boarding school through the curriculum, academic guidance, student organisations, research, community service, professional practice and social activities.

The implementation of Khaira Ummah needs to be reduced to graduate profiles, CPL, behaviour rubrics, co-curricular and extra-curricular activities, as well as a mentoring system. Each study programme needs to translate these values according to its scientific context without eliminating institutional standards. Trust is reflected in integrity and responsibility; excellence in work quality and professionalism; fairness in treatment of others; deliberation in leadership and collaboration; while benefit is a real contribution to society.

Minimum evidence includes graduate profile, CPL, character rubric, student portfolio, mentoring records, assessment results, recognition, tracer study, graduate user survey, and proof of social contribution. Data must have operational definitions, primary sources, periods, owners, validation status, and traces of change so that character development can be tracked consistently.

The main risk is formalism, namely when Khaira Ummah values are only present in normative statements or ceremonial activities without evidence of changes in behaviour and impact. Therefore, coverage indicators need to be paired with process, outcome and impact indicators. The success of this agenda is marked when FEB UNISSULA graduates become professionals who are trustworthy, competent, have morals, are able to lead, dare to fight for goodness, and become drivers of improving the environment and society.

IN-depth study of VMTS CHAPTER II • II. 05 The meaning of international competitiveness

International competitiveness at FEB UNISSULA needs to be positioned as the ability of the institution and academic community to perform equally in a global environment, build collaboration across countries, gain external recognition, and produce academic contributions that are relevant and impactful. Competitiveness is not simply measured by the number of international collaborations or participation, but must be seen in programme quality, mobility, language skills, publications and citations, partner networks, digital reputation, and graduate outcomes. BudAI provides an orientation so that internationalization continues to be trustworthy, fair, quality, participatory and brings benefits.

UNISSULA National Webometrics Ranking data 2021–2025 in Figure 1. 9 shows a strong increase in digital visibility. The national ranking improved from 94 in 2021 to 29 in 2022, then changed to 45 in 2023, 41 in 2024, and 31 in 2025. Overall, the position in 2025 improved by 63 places compared to 2021. The Faculty of Economics and Business itself has obtained international accreditation since 2021 and continues to maintain international quality until 2025. Even though the course has fluctuated, this trend shows the strengthening of the institution's visibility in the digital space and is one of the supporting indicators of external reputation.

However, Webometrics cannot be used as a sole measure of international competitiveness. This ranking needs to be read together with other indicators, such as international accreditation and certification, reputable publications, citations, mobility of students and lecturers, programmes with foreign partners, foreign language skills, number of active partnerships, and quality of graduate outcomes. Thus, internationalization must progress from activity to globally comparable outcomes and recognition.

Implementation needs to start with readiness mapping at the university, faculty and study programme levels. Programmes that already have strong capacity are focused on international accreditation, joint programmes, mobility, and research collaboration, while units that are not yet ready are focused on strengthening curriculum, language, HR competencies, digital services, and data governance. Each agenda must have a target, person in charge, resources, outcome indicators, and clear evidence of achievement.

Minimum evidence includes international quality recognition, active collaboration, mobility, publications and citations, joint programmes, certification, lecturer and student recognition, and graduate outcomes. Data must have operational definitions, primary sources, periods, owners, validation status, and traces of change so that internationalization achievements can be tracked and compared consistently.

The main risk is symbolic internationalization, i. e. increasing the number of activities without improving quality, sustainability or impact. Therefore, activity indicators need to be paired with quality, outcome and risk indicators. The success of this agenda is marked when the FEB UNISSULA academic community is able to collaborate, create, and gain recognition at the international level, while maintaining Islamic and Indonesian identity as a source of global differentiation and contribution.

IN-DEPTH VMTS CHAPTER II • II. 06 Culture as a work culture

Islamic Academic Culture (BudAI) needs to be positioned as a work culture that directs the way academics learn, research, serve, lead, resolve conflicts, use technology and manage resources. BudAI is not simply realised through ceremonial activities or religious programmes, but must be visible in behavioral standards, leadership patterns, service quality, academic integrity, work discipline, collaboration, and benefit-oriented decisions.

The development of Islamic boarding school student participants in Figure 1. 4 shows that the consistency of coaching coverage still requires attention. The decline in participants after 2022 needs to be assessed based on the number of target students, implementation and recording systems. In the context of BudAI as a work culture, coverage data must be linked to example, behaviour change, service quality and integrity; is not enough to be used as a measure of the success of value institutionalization.

Therefore, coverage indicators need to be translated into indicators of behaviour and process quality. Trust needs to be seen in data validity, academic integrity, and accountability; fairness in proportional access and treatment; recognition of service quality that goes beyond minimum compliance; deliberation on stakeholder involvement; while benefit refers to the benefits of decisions for students, institutions and society. Strengthening BudAI needs to take place continuously through learning, mentoring, research, PkM, HR management, student services and governance.

Implementation must be supported by standards of behaviour, exemplary leadership and lecturers, evaluation rubrics, complaint mechanisms, handling violations, as well as reward and improvement systems. Each faculty, study programme and service unit needs to determine indicators, responsibility, evidence and follow-up so that BudAI can be evaluated consistently and does not stop as an institutional slogan.

Minimum evidence includes BudAI policies, behavioral standards, assessment results, organizational climate surveys, records of violations and resolutions, service evaluations, and evidence of follow-up. Data must have an operational definition, primary source, period, owner, validation status, and change track so that cultural changes can be tracked and audited.

The main risk is formalism, namely when activity growth is not accompanied by changes in behaviour and service quality. Therefore, the success of BudAI must be assessed through the relationship between the scope of internalization, behavioral consistency, service quality, integrity, stakeholder satisfaction, and institutional impact. BudAI is declared successful as a work culture when trust, ihsan, discipline, togetherness, justice and benefit orientation are consistently present in the daily operations of FEB UNISSULA.

IN-DEPTH VMTS CHAPTER II • II. 07 First mission and integration of knowledge

The first mission is to become the basis for scientific development at FEB UNISSULA through the integration of science reconstruction, STEAM, research, innovation, downstreaming and benefit. In the context of FEB, this approach is applied to the development of management and accounting science so that it is responsive to economic dynamics, business, technology and societal needs. The integration of knowledge is not only carried out through adding Islamic material to learning. Islamic values need to be reflected in problem formulation, methodological approaches, ethics, research processes, and the use of scientific results. Thus, scientific development is directed at producing knowledge that is not only of academic value, but also provides benefits to society.

BudAI is an important basis for implementing knowledge integration at FEB UNISSULA. The values of trust, justice, ihsan, deliberation and benefit need to be realised in education, research, PkM, student services and faculty governance. Its implementation is expected to form an academic culture with integrity while strengthening the institutional character of FEB. FEB's research capacity shows strong development during 2021–2025 with a total of 1, 176 research titles. In the same period, FEB produced 251 Scopus indexed publications. This achievement shows a fairly good knowledge production capacity, but needs to be accompanied by improvements in quality, relevance, integrity, collaboration and utilisation of research results.

Implementation of the first mission needs to integrate scientific roadmap, curriculum, research, STEAM, PkM, BudAI, and downstream in one results chain. The involvement of students, alumni, professions, industry, government and society needs to be strengthened through collaboration and co-creation. This approach is expected to produce innovation and solutions that are relevant to the needs of the business world and society. The success of the first mission is not simply measured through the number of research and publications, but also through the quality, relevance, integration of Islamic values, impact, collaboration and utilisation of the results. Therefore, FEB UNISSULA needs to strengthen evidence-based documentation, evaluation and control so that knowledge integration is not formalistic. Ultimately, FEB is directed to produce management and accounting science and technology that is scientific, has integrity, is rooted in Islamic values, is innovative, relevant and provides benefits.

IN-DEPTH VMTS CHAPTER II • II. 08 Second mission and human development

The resume and student resume are summarised: The second mission of FEB UNISSULA is directed at human development which places students at the centre of the learning process and potential development. Students are seen as individuals with diverse characteristics, abilities, interests and learning needs. At the same time, lecturers and education staff act as a congregation of Muslim warrior educators who support the education process professionally and based on BudAI values. Student development is not only oriented towards academic achievement, but also includes character, professional competence, adaptability, leadership, digital literacy, social awareness, and readiness to face change.

In the context of FEB UNISSULA, human development needs to be aligned with the characteristics of the scientific fields of economics, management and accounting. The educational process is directed at producing graduates who have academic competence and are able to face developments in the business world, digital technology and professional demands. The values of trust, justice, ihsan, deliberation and benefit are the foundations for building the character of students and the academic community. In this way, BudAI not only becomes a normative value, but becomes part of the academic culture and faculty governance.

The development of the number of active FEB UNISSULA students needs to be the basis for evaluating learning capacity and the quality of academic services. Based on available data, the number of active students in 2021 was recorded at 3, 100 students, in 2022 2, 631 students, in 2023 2, 773 students, in 2024 there were 3, 040 students, and in 2025 there were 2, 855 students. This data needs to be analysed together with developments in the number of lecturers so that we can determine the adequacy of resources for learning, mentoring, assessment, research, PkM and academic services.

In terms of human resources, the available BKD matrix contains 70 FEB UNISSULA lecturers consisting of professors, associate professors, lecturers and expert assistants. The lecturers' areas of expertise include accounting, economics, management, sharia economics, and related scientific fields. All lecturers in the matrix are recorded as carrying out teaching, research, community service and support activities at BKD Odd 2024/2025. This condition is an important asset in supporting student development through a continuous learning and mentoring process.

The balance between student and lecturer capacity needs to be a concern in maintaining the academic quality of FEB UNISSULA. If student growth is not accompanied by strengthening the capacity of lecturers and supporting services, this condition can increase pressure on guidance, academic interaction, assessment and implementation of the tridharma.

Implementation of the second mission is carried out through the implementation of Outcome-Based Education (OBE), inclusive and flexible learning, talent development, building Khaira Ummah character, improving student welfare, and strengthening career services. Achievement students need to obtain space for development through acceleration and enrichment programmes, while students with special needs receive support according to their characteristics. This approach ensures that every student gets a proportional opportunity to develop competencies and achieve CPL optimally.

Student development must be supported by increasing the capacity of lecturers and education staff on an ongoing basis. Based on the lecturer matrix, teaching, research, PkM and supporting activities have become part of the implementation of lecturer duties. Furthermore, competency development needs to be directed at improving pedagogical abilities, research methodology, use of learning technology, student guidance, expertise development, and service culture. Thus, lecturers not only function as course instructors, but also as educators, mentors, researchers and role models for students.

The success of FEB UNISSULA's second mission is not solely determined by the number of students, lecturers, or service activities held. Success must be reflected in improving the quality of graduates, CPL achievement, development of Islamic character, professional competence, adaptability, achievement, welfare, and readiness to enter the world of work and social life. Therefore, FEB UNISSULA needs to strengthen the data-based evaluation system by documenting the OBE curriculum, CPL achievement, mentoring, student retention, talent development, welfare and career services. With the support of competent lecturers and educational staff, the second mission is expected to produce people who are intelligent, professional, with Islamic character, adaptive, productive, and able to provide benefits to society.

IN-DEPTH VMTS CHAPTER II • II. 09 Third mission and transformative preaching

FEB UNISSULA's third mission is directed at community service and Islamic da'wah based on research, STEAM, and digital technology to answer real problems and improve community welfare. The transformative da'wah approach integrates science, Islamic values, innovation and mentoring while still paying attention to the needs and conditions of society. The implementation of PkM FEB UNISSULA in the 2021–2025 period shows fluctuations in activity and has not yet formed consistent growth. Available data records 277 activities based on funding sources, including internal, external and international. In the future, PkM FEB UNISSULA needs to be directed from just implementing activities to empowerment programmes that produce measurable changes. Each programme needs to be based on identifying partner needs, applying research results and lecturer expertise, active partner involvement, measuring results, and sustainability plans. Thus, the success of PkM is not only seen from the number of activities, but also from increasing capacity, productivity, welfare and community independence.

Strengthening this mission is carried out through the integration of research roadmaps, lecturer expertise, student learning and community needs. These conditions become academic capital for FEB UNISSULA to strengthen PkM based on economics, management, accounting and related fields. BudAI values are the basis for carrying out service and da'wah so that it takes place in a trustworthy, fair, sincere, participatory and benefit-oriented manner. The community is positioned as a partner for change, while students can be involved as part of authentic learning as well as strengthening social and professional responsibility. The success of FEB UNISSULA's third mission needs to be measured through output, results, impact, sustainability and partner involvement, not just based on the number of activities. PkM documentation needs to be supported by needs analysis, initial conditions, scientific basis for interventions, measurement results, partner feedback, and sustainability plans so that programme impacts can be tracked objectively. With this approach, the risk of PkM being ceremonial, one-way or unsustainable can be minimised. The third mission of FEB UNISSULA is expected to be able to make service and da'wah an empowerment process based on Islamic knowledge and values that provides real benefits, improves community welfare, and embodies the spirit of rahmatan lil 'alamin.

IN-DEPTH VMTS CHAPTER II • II. 10 Fourth mission and adaptive institutions

The fourth mission of FEB UNISSULA is directed at strengthening faculty governance that is professional, adaptive, transparent, accountable, and based on data and technology. Institutional strengthening includes quality assurance, digitalization of services, internationalization of the tridharma, risk management, human resource development, and financing sustainability. This development direction becomes increasingly important in line with the transformation of FEB from the nomenclature of the Faculty of Economics to the Faculty of Economics and Business in 2025 as well as the orientation of the faculty towards meeting national and international quality standards. Strengthening the UNISSULA FEB institution has been directed at improving academic quality, developing human resource competencies, strengthening the quality assurance system, digitizing governance, as well as expanding national and international cooperation networks. Implementation is carried out, Among other things, by strengthening OBE-based learning, increasing research and PkM productivity, developing the competence of lecturers and education staff, modernizing digital facilities, as well as expanding cooperation with universities and foreign partners.

From the aspect of human resources, they come from various fields of expertise, especially accounting, management, economics and sharia economics. Lecturers in this matrix have the academic positions of professor, associate professor, lecturer and expert assistant. All lecturers listed have carried out teaching, research, PkM and supporting activities at BKD Odd 2024/2025. This data shows the availability of human resource capacity to support the implementation of the tridharma and strengthening academic governance of FEB UNISSULA. From the financing side, UNISSULA FEB revenue and expenditure data for the 2021–2025 period still need to be completed and verified. These conditions indicate the need to strengthen performance-based budgeting, so that each FEB resource allocation can be clearly linked to strategic targets, outputs, outcomes, service quality and the benefits generated.

Implementation of the fourth mission is carried out through strengthening SPMI and the PPEPP cycle, risk management, data governance, digital information systems, use of AI, international partnerships, and performance-based budgeting. This governance needs to be supported by a clear division of duties and authority at the faculty and study programme level. Decision making is directed towards becoming more evidence-based so that any performance deviations can be identified early and followed up immediately. Internationalization is an important part of strengthening the competitiveness of FEB UNISSULA. Collaboration with foreign partners includes research and publication collaborations, visiting professors, guest lecturers, and service to the international community. This network needs to continue to be developed so that it does not stop at the number of collaborative documents, but produces tridharma activities and academic recognition that provide real benefits for lecturers, students and institutions.

BudAI is the ethical basis for implementing the governance of FEB UNISSULA. The value of trust is implemented through responsible management of data and resources; justice through providing support according to need; ihsan through improving service quality; deliberation through stakeholder involvement in decision making; and benefits through the orientation of each policy to the benefits for students, lecturers, education staff, institutions and society. This principle is in line with the implementation of PPEPP-based governance and SPMI as well as the implementation of Internal Quality Audits (AMI). The success of FEB UNISSULA's fourth mission is marked by the faculty's ability to manage the tridharma professionally, improve quality continuously, utilise data and technology in decision making, control risks, expand international networks, and maintain financing sustainability. With integrated governance and based on BudAI, FEB UNISSULA is directed to become a faculty that is adaptive, accountable, digital, internationally competitive, and consistent in producing quality improvements and benefits for the academic community and society

IN-DEPTH VMTS CHAPTER II • II. 11 First strategic objective

The first strategic objective needs to be placed as an institutional outcome that ensures the reconstruction, development and application of science and technology based on Islamic values and BudAI takes place consistently, sustainably and relevantly to the needs of society. Therefore, its achievements are not simply proven through documents or activities, but must be visible in the curriculum, research, PkM, STEAM projects, innovation, and changes in the academic behaviour of the community. This formulation is consistent with UNISSULA's strategic objectives which link the reconstruction of science with education, research, PkM and academic behaviour.

The Scopus output in Figure 1. 5 is used as supporting evidence of knowledge production capacity. An increase of 90 articles (52. 6%) from 2021 to 2025 does not automatically indicate the success of science reconstruction. The first strategic objective is controlled through the integration of Islamic values and BudAI in study programmes, STEAM projects, substantive research, BudAI programme evaluation, Khaira Ummah internalization index, and interdisciplinary academic activities.

Implementation of the first strategic goal requires integrating scientific roadmaps, curriculum, research, STEAM, PkM, and BudAI in one results chain. Co-creation with students, alumni, professions, industry, government and society is needed so that the development of science and technology not only meets academic standards, but answers real needs and considers ethical, social, economic and environmental consequences. BudAI functions as a controlling framework so that the process is trustworthy, fair, sincere, participatory and benefit-oriented.

Minimum evidence needs to include audits of the integration of Islamic values in the curriculum and tridharma, scientific roadmaps, STEAM projects, research portfolios that represent knowledge reconstruction, BudAI programmes, publications and citations, student involvement, as well as evidence of implementation of results by partners. Data must have operational definitions, primary sources, periods, owners, validation status, and change tracks so that goal achievement can be tracked consistently. The Strategic Plan text also places integration audits, STEAM projects, BudAI programmes, and evidence of results as important elements of the first evaluation of strategic objectives.

The main risk is integration formalism, namely when Islamic values are stated in documents and the number of publications increases, but this has not resulted in changes to the substance of knowledge, academic behaviour or research benefits. Therefore, output indicators must be paired with quality, integration, impact and risk indicators. Periodic evaluations need to assess whether the intervention really strengthens UNISSULA's academic characteristics, not just increases activities.

The success of the first strategic goal was marked when UNISSULA was able to produce science and technology that was scientific, had integrity, was rooted in Islamic values, was relevant to contemporary problems, was integrated in education and PkM, and provided demonstrable benefits. Thus, the growth of publications is one of the supporting evidence for transformation, while the main measure of success is the formation of UNISSULA's academic identity that is distinctive, measurable and impactful.

IN-DEPTH VMTS CHAPTER II • II. 12 Second strategic objective

FEB UNISSULA's first strategic objective is directed at strengthening the reconstruction, development and application of science and technology in the economic and business fields based on Islamic values, Islamic worldview and Islamic Academic Culture (BudAI). Achieving this goal is not only seen from the existence of academic documents or the number of activities, but from FEB's ability to integrate Islamic values into education, research, community service (PkM), innovation, and scientific development that is relevant to economic and business dynamics. This direction is an important part in building the academic distinctiveness of FEB UNISSULA.

FEB UNISSULA's knowledge production capacity is reflected, Among other things, through 251 publications in Scopus indexed journals during the 2021–2025 period. The data in Figure 1. 5 shows an increase in overall publication output, although there were fluctuations in several periods. Therefore, increasing the number of articles cannot be seen as the only measure of the success of science reconstruction. Evaluation needs to consider the quality of publications, citations, academic integrity, student involvement, cross-disciplinary collaboration, linkage to the research roadmap, and utilisation of research results.

Strengthening the first strategic goal is supported by the academic resource capacity of FEB UNISSULA. In 2025, the faculty database will record 70 lecturers, with 50 lecturers with doctoral qualifications, accompanied by lecturers who are currently pursuing doctoral education. These conditions become important capital in developing expertise, academic leadership and research productivity. However, increasing human resource capacity needs to be directed through a scientific roadmap and consistent expert groups, so that research productivity does not occur individually and fragmented, but forms a sustainable scientific strength of FEB.

Implementation of the first strategic goal of FEB UNISSULA needs to be built through an integrated scientific roadmap, curriculum, research, PkM, STEAM, BudAI, innovation and downstream as a chain of results. It is hoped that the research results can enrich learning and teaching materials, while the research findings can be developed into a PkM programme that answers the needs of society and the business world. On the other hand, experiences and problems discovered through PkM can become input for the development of subsequent research and innovation. The STEAM approach is also directed at strengthening interdisciplinary studies in dealing with economic and business issues, especially on issues of digital transformation, entrepreneurship, sustainability, governance and responsible business.

The scientific distinctiveness of FEB UNISSULA is strengthened through the integration of the values of trust, fairness, ihsan, and maslahah in the development of economics, management, and accounting. Scientific development is not only directed at achieving academic standards, but also at the ability to produce knowledge and solutions that have social, economic, ethical and beneficial relevance for society. Co-creation with students, alumni, professions, the business world, government and society is important to ensure that research and innovation agendas really start from real problems and produce outputs that can be utilised by knowledge users.

Evidence of achieving strategic goals needs to include a scientific roadmap, integration of Islamic values in the curriculum and tridharma, research portfolio, publications and citations, student involvement in research, STEAM activities, BudAI programmes, PkM, innovation, as well as evidence of the use of research results by partners or the community. Each performance data needs to be equipped with an operational definition, primary data source, measurement period, data owner, validation status, and change track so that the evaluation process can be carried out consistently. Thus, FEB's information system and data management can support the implementation of PPEPP and evidence-based decision making.

The main risk in achieving the first strategic goal is formalistic integration, namely when Islamic values have been included in documents but have not provided substantive changes to the development of science, academic behaviour or research benefits. Other risks include productivity disparities between fields and study programmes, concentration of publications on certain groups of lecturers, research that is not in line with the roadmap, and research results that have not been utilised in learning or society. Therefore, quantitative indicators need to be paired with indicators of quality, relevance, integration, impact, equity and utilisation.

The success of FEB UNISSULA's first strategic goal is ultimately marked by the faculty's ability to produce science and technology in economics and business that is scientific, has integrity, is based on Islamic values, is relevant to contemporary problems, and provides demonstrable benefits. Scopus publications are an indicator of knowledge production capacity, but substantive success is determined by the quality and impact of science, connection with education and PkM, student involvement, collaboration, innovation, and utilisation of research results. Thus, the reconstruction of science at FEB UNISSULA does not stop at increasing academic activities, but is directed at forming an identity and scientific excellence at FEB that is distinctive, sustainable, based on BudAI, and provides real benefits for society.

IN-DEPTH VMTS CHAPTER II • II. 13 Third strategic objective

The third strategic objective needs to be positioned as the transformation of the research ecosystem from an activity and output orientation towards quality, reputation, readiness, utilisation and impact. UNISSULA's strategic plan explicitly directs research towards scientific publications, innovation, intellectual property, designs, prototypes and STEAM-based products as well as Islamic values that have an international reputation and have an impact on science, industry and society.

Scientific capacity is demonstrated by 261 Scopus articles, 339 research, and 91 intellectual property output in 2025. This data provides the context for initial conditions, assessing lecturer participation, ratio of articles to lecturers, citations, proceedings, IP, patent drafts, readiness, works utilised, external funding, collaboration, and books with ISBNs. Measures of the number of activities, number of unique lecturers, percentages, and funding values are not interchangeable because the objects and denominators are different.

Implementation of the third strategic objective needs to be built as an integrated research-innovation portfolio. Research roadmaps, expert groups, funding, laboratories, collaborations, publications, IP, patents, prototypes and downstreaming must form a chain of results. Units with high capacity are directed towards international collaboration, superior research, and downstreaming, while units that are still lagging behind receive methodological strengthening, proposal assistance, facilities, data access, and financing. With this approach, increased activity can be converted into valuable scientific leadership and innovation.

BudAI is the ethical controller of the entire process. Trust demands research integrity and data validity; justice encourages equal distribution of funding opportunities and facilities; ihsan directs research on quality beyond minimum compliance; deliberation strengthens collaboration across disciplines and stakeholders; while benefit ensures that research results provide real benefits and do not produce uncontrollable social, ethical or environmental consequences.

Minimum evidence includes unique lecturer participation in research, publications and citations, IP and patents, level of readiness or Innovation Readiness Level, funding, collaboration, student involvement, prototypes, user validation, as well as evidence of adoption or downstreaming. Data needs to have an operational definition, primary source, period, owner, validation status, and change track. The Strategic Plan text also specifies lecturer participation, publications, citations, IP, patents, Innovation Readiness Level, funding, and collaboration as the main evidence of controlling the third strategic objective.

The main risk is an increase in the volume of research and publications that is not accompanied by quality, equity, readiness or utilisation. Therefore, activity indicators need to be paired with quality, reputation, results, impact and risk indicators. The success of the third strategic goal is marked when the UNISSULA research ecosystem is able to transform knowledge into quality publications, protected innovation, validated technology, solutions used, and a demonstrable impact on science, industry and society.

IN-DEPTH VMTS CHAPTER II • II. 14 Fourth strategic objective

The fourth strategic objective of FEB UNISSULA is directed at strengthening Community Service (PkM), Islamic da'wah, and implementing science-based solutions that are able to provide real benefits and changes for society. PkM is not only positioned to fulfil Tridharma obligations, but as a means of applying FEB's expertise in the fields of economics, management, accounting and related business fields to help resolve social and economic problems in society. This direction is in line with the character of FEB UNISSULA which places the development of knowledge and Islamic values as the basis for contributing to the welfare of society and the development of Islamic civilization within the framework of rahmatan lil 'alamin.

The initial conditions of PkM FEB UNISSULA show that the faculty has the capacity to carry out PkM activities in a sustainable manner, although the number of activities is still experiencing fluctuations. Based on available data, 227 PkM activities were recorded, so there are differences in 75 activities that still need to be reconciled. These differences may relate to the scope of funding sources, activity status, year of contract and implementation, or recording methods. Therefore, the figure of 152 annual activities is more appropriate to use as basic data based on the available details, while the aggregate figure of 227 should not be treated as a final figure before the verification process is complete.

Implementation of the fourth strategic goal of FEB UNISSULA requires building a chain of research results – PkM – preaching – impact. The PkM programme begins with identifying partners' needs and initial conditions, then continues with designing solutions based on expertise and research results, implementation with partners, measuring changes, evaluation, and sustainability planning. This approach needs to position the community, government, business world and partner institutions as co-creation partners, not just beneficiaries. The integration of PkM with learning and research also needs to be strengthened so that field experience can become a source of academic learning as well as input for further research development.

BudAI is the ethical basis for implementing PkM and FEB UNISSULA da'wah. The value of trust is realised through the responsible use of resources and the implementation of needs and evidence-based programmes; fairness through partner selection and proportional distribution of benefits; ihsan through commitment to programme quality and sustainability; deliberation through active involvement of partners in planning and evaluation; Meanwhile, benefit is the final orientation so that PkM is able to increase the capacity, independence, welfare and dignity of society. This approach strengthens PkM FEB's position as part of the implementation of Islamic values as well as an academic contribution to solving community problems.

Evidence of achievement of the fourth strategic goal needs to include analysis of partner needs, conformity of PkM with the roadmap, involvement of lecturers and students, integration of research results, sources and amount of funding, partnerships, activity outputs, publications, outcome measurements, partner feedback, and evidence of programme sustainability. The FEB Strategic Plan has established indicators that are more results-oriented, including PkM which shows improvements in social, economic, health, education, environmental or partner governance outcomes, with an initial condition of 40% in 2025 and a target of 80% in 2029.

The main risks in achieving the fourth strategic goal are orientation on the number of activities without increasing quality and impact, programme fragmentation, inequality of participation between units, limited external funding, and the sustainability of benefits that are not yet guaranteed. Therefore, indicators of the number of activities need to be combined with indicators of quality, student involvement, research integration, partnerships, funding, outcomes, sustainability and impact. The success of FEB UNISSULA's fourth strategic goal is marked when PkM and da'wah are able to produce verifiable changes in partners, sustainable and replicable programmes, active involvement of the academic community, and feedback that strengthens FEB education and research. Thus, PkM becomes a strategic instrument to realise FEB UNISSULA's contribution to the welfare of society and Islamic civilization that is rahmatan lil 'alamin.

IN-DEPTH VMTS CHAPTER II • II. 15 Fifth strategic objective

The fifth strategic objective of FEB UNISSULA is directed at strengthening the quality of the tridharma, competitiveness and reputation of the faculty through productive, reciprocal and sustainable internationalization. The internationalization of FEB is not only directed at increasing the number of cooperation documents, but at the ability of this cooperation to produce academic activities, student and lecturer mobility, research collaboration and publications, service to the international community, as well as increasing the capacity of the academic community. The implementation of internationalization also remains based on BudAI so that the global network is developed in a trustworthy, fair, quality and benefit-oriented manner.

The development of FEB UNISSULA's international network has been demonstrated through involvement with various foreign universities and institutions. This collaboration includes, Among others, Universiti Teknologi MARA (UiTM) Malaysia, Universiti Sultan Sharif Ali (UNISSA) Brunei Darussalam, San Pedro College Philippines, Burapha University Thailand, Taipei Grand Mosque Taiwan, and other partners. In 2025, collaboration with UiTM Cawangan Terengganu will be developed through The 9th UNISSULA-UiTM CT International Collaborative Programme (UUICP 2025) which includes the initiation of joint research and publications, academic activities, as well as international community service with a number of institutions and business partners in Malaysia.

The internationalization of FEB is also starting to produce mobility and direct involvement of the academic community. In the 2025 reporting period, FEB students participated in various international activities, including student exchange to FPT University Vietnam, academic activities in Malaysia, Thailand and Singapore, as well as the involvement of Master of Management students in international academic activities. Apart from that, FEB has foreign students at undergraduate, postgraduate and doctoral levels who come from, Among others, Timor Leste, Palestine, Morocco, Yemen, Pakistan and Gambia. These conditions show that FEB's internationalization is not only taking place through institutional relationships, but is also starting to form an academic atmosphere that is more open to cross-border interactions.

From the lecturer side, FEB internationalization is realised through lecturer exchanges, guest lectures and visiting professors. Several FEB lecturers were involved as speakers and guest lecturers at the 9th UUICP 2025 and other international academic activities, while Prof. Dr. Ibnu Khajar, Prof. Dr. Edy Suprianto, and Dr. Agustina Fitrianingrum was involved in a guest lecture at Bolu University, Türkiye. Prof. Dr. Mutamimah also acted as a speaker at the 13th AICIF 2025. This involvement was an important asset for FEB to expand academic networks, increase lecturer exposure, and build a scientific reputation at the international level.

In the field of research and community service, FEB's international partnerships have been directed towards more substantive activities. Collaboration with San Pedro College in the Philippines has been developed in research and international community service, while with UiTM Malaysia, joint research and publication activities as well as international service are carried out. FEB also carries out international activities with PPI Türkiye, Taipei Grand Mosque, UNISSA, Burapha University, and a number of other partners. This development shows that international networks are starting to be connected to the implementation of the Tridharma and do not stop with the formation of cooperation documents.

In performance control, cooperation data needs to be differentiated between cooperation documents, unique partners, active cooperation and productive cooperation. UNISSULA cooperation recap data for the 2021–2025 period recorded 37 international documents, while details of MoUs, MoAs and IAs recorded 36 international documents; there is a difference of one document in 2025. Therefore, this figure is not used as the number of active FEB partners and needs to be reconciled before it is used as the final achievement figure. For FEB, the success of internationalization is more accurately assessed through evidence of implementation in the form of student and lecturer mobility, guest lectures/visiting professors, joint research and publications, international PkM, foreign students, joint academic programmes, and sustainability of partnerships.

Thus, the direction of internationalization development of FEB UNISSULA 2025–2029 needs to shift from an administrative orientation towards an active, productive, reciprocal and impactful partnership. Partnerships that have demonstrated implementation such as with UiTM, San Pedro College, UNISSA, Burapha University, and other international partners need to be strengthened through sustainable joint programmes. Meanwhile, cooperation that has not produced measurable outcomes needs to be evaluated and directed towards more productive forms of activity. The main risks that need to be controlled are increasing paperwork without implementation, dependence on one-way programmes, and inequality of participation between study programmes. The success of the fifth strategic goal is marked by the increasingly strong contribution of international networks to the quality of the tridharma, academic community mobility, research and publication collaboration, international PkM, reputation and global competitiveness of FEB UNISSULA.

IN-DEPTH VMTS CHAPTER II • II. 16 Sixth strategic objective

The sixth strategic objective of FEB UNISSULA is directed at strengthening civil service and governance that is trustworthy, transparent, effective, efficient, based on quality and data, and supports the sustainability of the implementation of Tridharma. FEB governance is not only oriented towards administrative fulfilment, but is directed at ensuring that VMTS, Strategic Plan, Renop, work programmes, resource management and performance evaluation run in an integrated manner. BudAI principles are the basis for decision making and implementation of governance through the values of trust, justice, ihsan, deliberation and benefit.

The implementation of FEB UNISSULA governance has been supported by organizational structure, division of tasks and functions, as well as the appointment of responsible persons and field coordinators. SOTK FEB regulates the functions and authority of each element of the organisation, while assignment in the fields of international cooperation, P4M, journal management, Data and Information Systems, MBKM, PMB, Dhuha, and the Employee and Lecturer Association (Pakardo) strengthen the division of operational responsibilities. Thus, strengthening governance in 2025–2029 is aimed at increasing coordination, clarity of process owners, performance accountability, and effectiveness of programme implementation at the faculty and study programme level.

The quality assurance system is the main instrument in ensuring the sustainability of FEB quality improvement. SPMI implementation is carried out through the PPEPP cycle which is integrated with the FEB Strategic Plan, Renop, Internal Quality Audit (AMI), Management Review Meeting (RTM), and Follow-up Plan (RTL). AMI at the FEB level is carried out routinely, and the evaluation results are used to identify areas that require improvement, including strengthening graduate profiles, integrating research results and PkM into learning, increasing the use of references based on research outputs and PkM, as well as strengthening patent outputs and simple patents.

Strengthening FEB governance is also directed at digital transformation and integrated data management. Data and Information Systems need to be developed from simply providing applications to systems that support the availability of data that is accurate, consistent, safe, and can be used for planning and decision making. Digital service development needs to pay attention to data integration, interoperability, information security, utilisation levels and user satisfaction. The use of AI also needs to be done responsibly by paying attention to academic integrity, data security, transparency and risk control.

In the financial sector, FEB UNISSULA has used the Annual Work Plan and Budget (RKAT) as an instrument for planning revenue, expenditure and resource utilisation to support education, research, PkM, operations, institutional development and investment. Budget implementation is monitored through budget realisation reports. Therefore, the development of FEB 2025–2029 budgeting is directed at a performance-based approach, namely linking each budget allocation with the FEB Strategic Plan and Renja targets, performance indicators, outputs, outcomes, benefits, resource needs and programme risks.

FEB resource management also needs to be directed at efficiency and sustainability. Priority funding is given to programmes that directly support improving the quality of learning, accreditation, developing the competence of lecturers and education staff, research and PkM productivity, internationalization, digital transformation, and developing academic facilities. At the same time, dependence on certain sources of funding needs to be managed through strengthening other sources of income that are relevant to FEB's capacity, such as professional collaboration, research grants and PkM, national and international collaboration, as well as other funding sources that are in accordance with university policy.

Evidence of FEB's governance performance at least includes Strategic Plan and Renop documents, PPEPP implementation, AMI, RTM and RTL results, SOTK and assignment documents, unit performance reports, stakeholder satisfaction survey results, digital service performance, data management, risk registers, RKAT, budget realisation reports, as well as evidence of follow-up to evaluation results. Each data needs to have an operational definition, primary source, period, data unit or owner, validation status, and change track so that the relationship between policies, resources, processes, risks, and achievements can be traced.

The main risks that FEB needs to control include data fragmentation, digitalization that is not yet fully integrated, dependence on certain personnel, use of technology and AI without adequate control, and budgeting that is not fully linked to outcomes. Therefore, compliance indicators need to be combined with indicators of effectiveness, efficiency, service quality, user satisfaction, risk control, data integrity and financing sustainability. The success of the Sixth Strategic Goal is marked when FEB UNISSULA is able to carry out governance that is trustworthy, transparent, based on data and quality, adaptive to digital transformation, responsive to risk, and able to direct resources effectively to support the achievement of all FEB strategic goals in a sustainable manner.

IN-DEPTH VMTS CHAPTER II • II. 17 Target 1. 1 as differentiation

Target 1. 1 is directed at strengthening FEB UNISSULA's academic differentiation through the integration of Islamic values and Islamic Academic Culture (BudAI) in education, research and community service. This distinctiveness cannot be stated normatively in the vision and curriculum documents, but must be proven through graduate profiles, CPL, study materials, learning processes, assessments, research agendas, PkM, as well as multidisciplinary projects in the fields of economics and business.

The integration of Islam and BudAI needs to be developed according to the scientific characteristics of each study programme. In the accounting field, integration can be realised through accountability, honest reporting, professional ethics, sharia finance, and fraud prevention. In the fields of management and business, integration can be implemented through trustworthy leadership, Islamic entrepreneurship, business ethics, organizational justice, responsible resource management and sustainability.

Implementation is carried out through establishing integration standards, mapping initial conditions and gaps between study programmes, strengthening lecturer competencies, and developing learning models that can be replicated. Practices that are proven to be effective need to be standardised and expanded so that the integration of Islamic values does not stop at adding religious material, but is reflected in the way economics and business knowledge is developed, used and accounted for.

In 2025, FEB will have 6 study programmes, consisting of 4 study programmes with an Excellent rating, 1 study programme with a Very Good rating, and 1 study programme with a Good rating. This accreditation achievement is a supporting indicator of the maturity of the quality assurance system, but does not automatically prove FEB's academic distinctiveness. Accreditation status needs to be converted into the study programme's ability to demonstrate BudAI integration, CPL achievement, tridharma quality, scientific relevance and external recognition.

Minimum evidence includes graduate profiles, CPL and its linkage matrix with BudAI, study materials, RPS, assessment instruments, research agendas, PkM activities, STEAM-based projects, student work, as well as results of surveys or assessments of internalization of values. Each piece of evidence needs to have an operational definition, primary source, period, person responsible, validation status, and change track.

The main risks are symbolic integration, inequality in implementation between study programmes, and the use of the number of activities as a substitute for outcome measures. The success of Target 1. 1 is marked when the specialty of FEB has strong academic evidence, is consistent in the tridharma, can be assessed by external parties, and becomes a faculty differentiation in the fields of economics and business.

IN-DEPTH VMTS CHAPTER II • II. 18 Target 2. 1 as process quality

Target 2. 1 is directed at ensuring that the curriculum and learning at FEB runs as an Outcome-Based Education (OBE) system that is active, digital, adaptive, inclusive, relevant and student-centred. The quality of the process is not simply assessed from the availability of curriculum documents or the implementation of lectures, but from the consistency of the relationship between graduate profiles, CPL, CPMK, Sub-CPMK, learning strategies, assessment, feedback and continuous improvement.

Target implementation needs to integrate curriculum audits, case and project based learning, utilisation of the Learning Management System, ethical use of artificial intelligence, adequacy of facilities, development of lecturer competencies, and evaluation of student competency achievements. Each study programme needs to determine contributions, targets, resource requirements, risks and correction mechanisms so that the quality of learning does not depend on individual lecturer initiative.

In 2025, FEB will have 2, 855 active students and 70 lecturers with a student to lecturer ratio of 1: 40. 79. This ratio needs to be read together with lecturer workload, class size, intensity of guidance, quality of learning interactions, implementation of assessments, use of LMS, and student satisfaction. The adequacy of lecturers is not only assessed based on numbers, but based on the system's ability to provide a consistent learning experience for all students.

FEB has 26 regular classrooms and 2 Smart Room Classes spread across the Jalan Kaligawe Building and Jalan Seroja Building. This availability needs to be analysed based on room capacity, number of students, schedule distribution, utilisation level, quality of learning devices, connectivity, and support for hybrid learning.

Minimum evidence includes curriculum audit results, CPL–CPMK matrix, RPS, assessment instruments, CPL achievement data, LMS activities, case or project-based learning, documented use of AI, facility evaluation, competency test results, student surveys, and follow-up improvements.

The main risks are administrative compliance without improving quality, inequality in implementation between study programmes, disproportionate lecturer loads, use of technology without impact on learning outcomes, and inconsistent CPL achievement data. The success of Target 2. 1 is marked when every student obtains an educational process that is measurable, relevant, supported by technology, and produces competencies according to CPL on an ongoing basis.

IN-depth study of VMTS CHAPTER II • II. 19 Target 2. 2 as learning justice

Target 2. 2 is directed at ensuring that every FEB student gets equal learning opportunities according to their needs, readiness and potential without lowering academic achievement standards. Learning equity does not mean providing the same services to all students, but providing proportional support through learning flexibility, disability services, scholarships, academic mobility, learning recognition, remediation, enrichment, and accelerated pathways for outstanding students.

Target implementation needs to integrate academic policies, supervisory lecturer guidance, financial support, student services, learning technology, disability services, as well as recognition and mobility mechanisms. Each service needs to have clear criteria, achievement standards, assessment mechanisms, person in charge, completion time and evaluation process.

The number of active FEB students changed from 3, 303 people in 2021 to 2, 855 people in 2025. These changes need to be analysed together with retention rates, study success, lecturer to student ratio, availability of supervisors, scholarship recipients, accommodation needs, access to digital services, and student welfare. Improving the quality of services must be followed by strengthening support so that differences in student conditions do not result in achievement gaps.

FEB also needs to ensure equality of services at the two building locations. Students who take part in activities at the Jalan Kaligawe Building and Jalan Seroja Building must receive quality learning, administrative services, lecturer rooms, digital facilities, learning resources, security and equal access to information.

Minimum evidence includes data on target groups, scholarship recipients, individual support plans, accommodation requirements, credit recognition, student mobility, accelerated or enrichment pathway participants, remediation activities, retention data, study success, graduation and student satisfaction. Personal data management must maintain confidentiality and limit access according to authority.

The main risks are unequal access, flexibility without equal quality, delays in support, differences in service quality between buildings, and policies that are formally available but difficult for students to use. The success of Target 2. 2 is marked when the diversity of student conditions can be responded to proportionally and inclusively, while CPL standards, academic integrity and the quality of the learning experience are maintained.

IN-depth study of VMTS CHAPTER II • II. 20 Target 2. 3 as a graduate achievement

Target 2. 3 is directed at ensuring that FEB graduates have professional competence, Khaira Ummah character, adaptability, and competitiveness which can be proven through graduate outcomes. Achievements are not simply measured based on the number of graduates, but need to include graduation on time, waiting period, job relevance, entrepreneurship, further study, professional certification, digital competence, language skills, character, and user assessment of graduates.

Target implementation needs to integrate curriculum, authentic learning, work practices or internships, certification, entrepreneurship, language strengthening, career development, alumni networks, and partnerships with graduate users. Each study programme needs to determine a graduate profile and outcome measures that are relevant to the characteristics of its scientific field.

For the 2024 graduate cohort, FEB recorded 1, 092 graduates and 922 people or 84. 4% were declared to have graduated on time. The 2025 FEB Tracer Study gathered 349 respondents; as many as 78% of respondents already have jobs. Data on waiting periods, job suitability, entrepreneurship and further studies still need to be completed and differentiated based on study programme, level, year of graduation and cohort.

Tracer studies must be positioned as a feedback system, not just administrative reporting. The results of the tracer study need to be used to improve graduate profiles, CPL, curriculum, study materials, learning methods, certification, career services, and partnership patterns with the business world and industry.

Minimum evidence includes tracer study data, graduate user surveys, validated career data, waiting period, job relevance, competency certification, graduate portfolio, entrepreneurship, further studies, and evidence of follow-up to curriculum improvements. Data must have cohort, period, primary source, response rate, person responsible, and validation status.

The main risks are low tracer study response rates, inconsistent denominators, the use of work status as the only measure of success, and a weak relationship between tracer study results and academic improvement. The success of Target 2. 3 is marked when FEB graduates are known for their expertise, morals, professionalism, digital skills, adaptability, and contribution to the fields of economics and business.

IN-depth study of VMTS CHAPTER II • II. 21 Target 2. 4 as a talent lever

Target 2. 4 is directed at ensuring that academic qualifications, functional positions, certification, recognition, educational staff development, and performance management are the main levers for achieving FEB's strategy. Human resource development is not simply measured by the number of lecturers taking further studies or training, but by their contribution to the quality of learning, tridharma productivity, academic leadership, study programme development, and service quality.

In 2025, FEB will have 70 permanent lecturers, consisting of 50 lecturers with doctoral qualifications and 18 professors. Detailed data regarding the number of associate professors, lecturers, expert assistants and lecturers with educational certification is not consistently available in comparative documents. A total of 32 lecturers have professional or competency certification. FEB is also supported by 43 educational staff, with 3 people or around 7% currently pursuing further studies.

Talent mapping needs to be done based on scientific field, educational level, academic position, certification, productivity, age, retirement plans, study programme needs, digital capabilities, industry experience and leadership potential. This mapping is used to determine priorities for further study, acceleration of academic positions, scientific regeneration, professional certification, and development of educational staff.

Increasing lecturer qualifications needs to be converted into improving the quality of learning, publications, citations, research, innovation, PkM, external recognition, and mentoring young lecturers. Likewise, education personnel training must result in improvements in speed, accuracy, friendliness, digital integration, and service user satisfaction.

Minimum evidence includes validated SISTER data and personnel systems, talent maps, individual development plans, academic qualifications, functional positions, certification, recognition, tridharma productivity, training results, performance evaluations, succession plans, and contributions to faculty goals.

The main risks include capacity imbalances between study programmes, unbalanced regeneration of expertise, further studies that do not meet needs, delays in promotion to academic positions, and training that does not result in changes in performance. The success of Target 2. 4 is marked when the talents of lecturers and educational staff develop in a planned, even manner, and result in improvements in the quality of FEB's tridharma and services.

IMPLEMENTATION OF VMTS CHAPTER II • II. 22 Targets 3. 1 and 4. 1 as impact pathways

Goals 3. 1 and 4. 1 are directed at building impact pathways that connect research, innovation and community service in the economic and business fields. Research produces knowledge, models, methods, policies, technology and innovation, while PkM applies and tests its benefits with the community and partners.

In the 2021-2025 period, FEB produced 1, 176 research consisting of 854 internal research and 322 external research. Identified outcomes include 251 Scopus indexed articles and 53 patents; book data, models or prototypes, policy recommendations, and the status of intellectual property utilisation still need to be completed. The comparison document reports 227 PkM activities, but the annual breakdown of 34, 28, 25, 35, and 30 activities totals only 152, so the final PkM figures and number of partners need to be reconciled.

Research and PkM need to be directed at FEB's strengths, including accounting, management, Islamic economics and business, entrepreneurship, MSMEs, governance, taxation, auditing, finance, digital economy, artificial intelligence, sustainability and organizational development. This theme needs to be connected to the needs of society, the business world, government, professional organisations and the SDGs agenda.

Target implementation is built as an integrated portfolio that includes research and PkM roadmaps, expertise groups, funding, facilities, partnerships, publications, intellectual property, downstreaming, application of results, and impact measurement. Students need to be involved so that research and PkM simultaneously support learning, competency and completion of studies.

Minimum evidence includes roadmaps, proposals, research and PkM reports, publications, KI, models or products, partner initial condition data, implementation evidence, measures of change, user feedback, adoption of results, as well as programme sustainability or replication. Every piece of evidence must be traceable through the input–process–output–outcome–impact pathway.

The main risks are the disconnection between research and PkM, the dominance of measures of the number of activities, research that stops at publication, PkM that is not based on research results, and outputs that are not used by partners. The success of Goals 3. 1 and 4. 1 is marked when the FEB tridharma forms a cycle of knowledge–innovation–implementation–evaluation–improvement that produces academic, social and economic benefits.

IN-depth study of VMTS CHAPTER II • II. 23 Target 5. 1 as global quality

Goal 5. 1 is directed at ensuring that international recognition, academic mobility, global collaboration and FEB's reputation produce added value for the quality of learning and scientific development. Internationalization is not simply assessed by the number of cooperation documents or international activities, but by its contribution to student competence, lecturer capacity, research quality, academic recognition and graduate competitiveness.

During the 2021-2025 period, FEB carried out 89 activities with foreign partners. The details are 0 activities in 2021, 13 in 2022, 23 in 2023, 23 in 2024, and 30 in 2025. This number is part of a total of 145 activities. Thus, international activities accounted for around 61. 38% of all activities in that period. Initial conditions in 2025 also show that 10% of international cooperation has active status and 45% has documented implementation. New international or inbound students were recorded at 0. 11%, international outbound students at 0. 22%, and visiting professors or international experts totaled 2 people. The number of partners, countries, lecturer mobility, joint courses, and joint research or publications still need to be completed based on evidence of implementation.

Partner selection needs to consider reputation, relevance in the economic and business fields, equality of relationship, potential output, sustainability, and benefits for students and lecturers. International cooperation must be translated into implementation through student exchanges, visiting professors, joint research, joint publications, conferences, collaborative classes, curriculum development, credit recognition and certification.

FEB needs to distinguish between the number of documents, the number of unique partners, active cooperation, productive cooperation and strategic cooperation. MoU or MoA documents that have not resulted in implementation cannot be used as primary evidence of successful internationalization.

Minimum evidence includes collaboration documents, implementation plans, international recognition, two-way mobility, recognised credits, shared academic outcomes, participant experience, collaborative funding, partner satisfaction, and programme sustainability. Data needs to be separated by study programme, type of activity, country, period and implementation status.

The main risks are symbolic internationalization, partnerships without outcomes, mobility without academic recognition, benefits that only certain groups enjoy, and dependence on a few partners. The success of Goal 5. 1 is marked when internationalization strengthens the quality of learning, scientific capacity, global experience, recognition and reputation of FEB in a measurable and sustainable manner.

IN-DEPTH VMTS CHAPTER II • II. 24 Target 6. 1 as a foundation for execution

Target 6. 1 is directed at building FEB governance that is able to translate VMTS consistently to the level of study programmes, management units, work programmes and activities. Governance is not simply interpreted as fulfilling administrative procedures, but as an execution system that integrates quality standards, data, digital technology, risk management, resources, financing and accountability.

Implementation is carried out through consolidating regulations and data, integrating business processes, strengthening manager competency, digitizing services, using performance dashboards, and implementing risk management. Each target needs to be reduced to the FEB Renja and RKAT, performance contracts, indicators, process owners, data owners, resource requirements, time limits, as well as escalation and corrective action mechanisms.

FEB manages two buildings located on Jalan Kaligawe and Jalan Seroja, 6 study programmes, 2, 855 students, 70 lecturers and 43 educational staff. Data on the number of FEB applications or digital platforms still needs to be completed. This complexity requires clear coordination between the Dean, Deputy Dean, study programme, Administration, academic administration, quality assurance unit, laboratory management, and other supporting units.

FEB's inventory of applications or digital systems increased from 8 applications in 2021 to 14 in 2022, 19 in 2023, 25 in 2024, and 27 in 2025. The assessment is not only based on the number of systems, but on integration, interoperability, service availability, data quality, security, ease of use, user satisfaction, and their contribution to process efficiency. Application classification and integration levels still need to be completed so that the risk of duplicate data, inconsistent reporting and manual processes can be controlled.

Data management needs to apply the principle of one faculty data. Each indicator must have an operational definition, formula, denominator, primary source, period, data owner, update frequency, validation status, and change track. Data used in planning, accreditation, annual reports and performance evaluations must come from consistent sources.

Minimum evidence includes Strategic Plan, Renja, RKAT, performance contracts, indicator dashboards, realisation reports, risk registers, audit results, evaluation reports, follow-up, digital service data, financial reports, management review minutes and PPEPP documents. Compliance indicators need to be paired with indicators of efficiency, service quality, data integrity, user satisfaction, risk and financing effectiveness.

The main risks are data fragmentation, unclear coordination, late follow-up, targets without resource support, budgeting that is not linked to performance, and digitalization that does not simplify processes. The success of Goal 6. 1 is marked when the elaboration of VMTS can be traced in stages, resources are allocated based on priorities and risks, the same data is used for planning and evaluation, and corrective decisions are made quickly, transparently and documented.

CHAPTER III. POLICY DIRECTIONS, STRATEGIES, REGULATORY FRAMEWORKS AND INSTITUTIONAL FRAMEWORKS

3. 1. National Policy and Strategy Direction

UNISSULA's FEB Strategic Plan is placed in the 2025–2029 national development architecture as part of the Sultan Agung Islamic University Strategic Plan. As a faculty at an Islamic-based private university, FEB UNISSULA contributes through expanding quality access, talent development, science and technology, innovation and downstreaming in the fields of economics and business, education, digital transformation, and governance with integrity. Alignment does not reduce the academic autonomy and uniqueness of FEB UNISSULA; instead, it provides space for BudAI and the Khairu Ummah generation to make unique contributions to the national agenda.

3. 1. 1. UNISSULA FEB Policy Direction in Supporting the RPJMN

Table 3. 1 Alignment of the 2025–2029 RPJMN with the FEB UNISSULA agenda

National agenda	Policy direction	FEB UNISSULA Contribution	Goal
Human resource development	Access, quality, relevance, character, lifelong learning	OBE–STEAM–BudAI, inclusion, RPL, micro-credentials, and acceleration pathways	TS1-TS2
Science and technology	Research capacity, talent, infrastructure, collaboration	*Centre of Excellence, consortium, development programme, intelligent laboratory*	TS3
Innovation and downstreaming	Readiness, adoption, industry, societal benefits	Innovation Readiness Level, KI, incubation, living laboratory	TS3-TS4
Digital transformation	Public services, data, security, productivity	One data, enterprise architecture, responsible AI	TS2-TS6
Global competitiveness	International quality, mobility, networking	ACQUIN/equivalent body, International Undergraduate Programme, International Undergraduate Programme, joint degree programme	TS5
Governance	Accountability, risk, efficiency, impact	Risk-based PPEPP, budget performance, audit	TS6

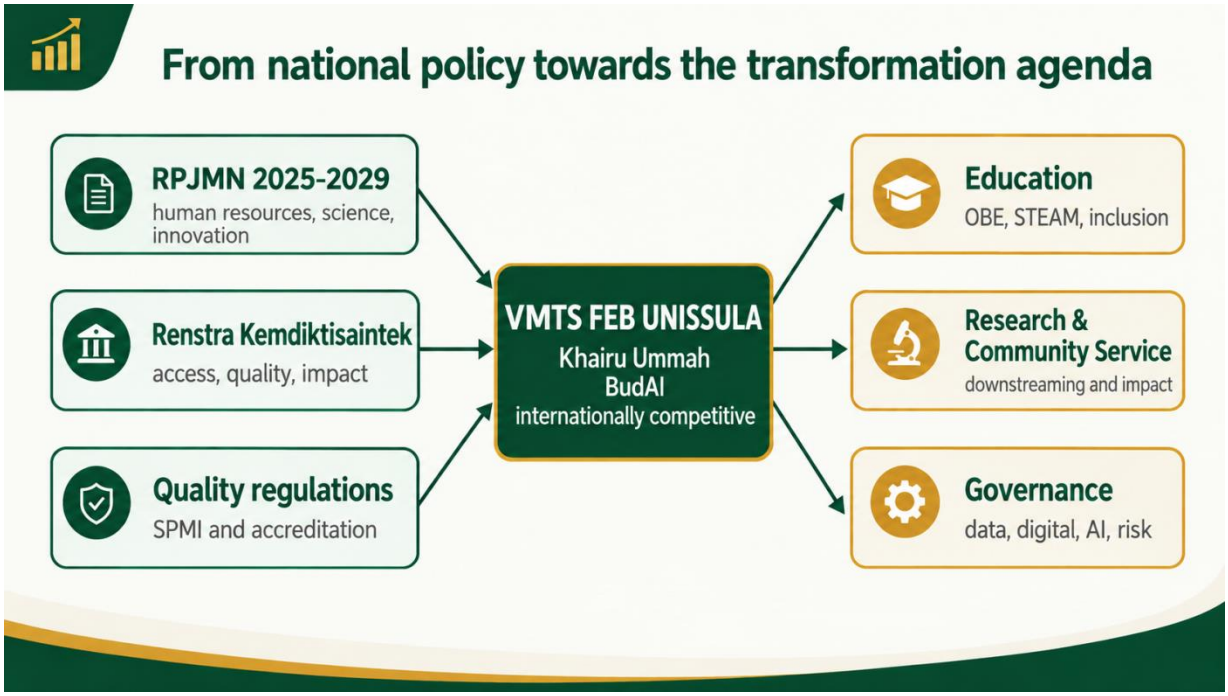

Figure 3. 1 The connection between national policy and the FEB UNISSULA transformation agenda

3. 1. 2. UNISSULA FEB Policy Direction Based on Regulatory Mandate

Table 3. 2 Regulatory mandates and institutional implications

Realm	Referral	Mandate	Implications
RPJMN 2025–2029	Presidential Decree 12/2025	Contribution of higher education, science, technology, innovation and development impact	Alignment of programmes and indicators
Ministry of Education and Technology Strategic Plan	Minister of Science and Technology Regulation 40/2025	Interval 2025–2029, access, quality, relevance, impact research and governance	Year target matrix and tiered elaboration
Quality assurance of higher education	Minister of Science and Technology Regulation 39/2025	SPMI, PPEPP, quality culture, data, evaluation and accreditation	SPMI is risk and evidence based
National education system and higher education	Law 20/2003; Law 12/2012	Functions, principles, autonomy, tridharma, access, quality	Academic policy and governance
Science and technology	Law 11/2019	Research, innovation, institutions, resources, utilisation	Research road map, KI, downstreaming
Protection of data and electronic systems	Law 27/2022 and related regulations	Basis of processing, security, data subject rights, accountability	Data governance and AI governance
Disability	Law 8/2016 and its derivative regulations	Equal access, reasonable accommodation, non-discrimination	UPM (ULD), universal design, assistive technology

3. 2. UNISSULA FEB Policy and Strategy Direction

FEB's policy direction uses the principles of student support, real problem solving, integration of Islam and science, global relevance, and responsible use of resources. Priority programmes are selected based on their contribution to one or more target indicators, not based on the number of activities.

3. 2. 1. UNISSULA FEB Policy Direction in Supporting PHTC

Table 3. 3 Contribution of FEB UNISSULA to PHTC

PHTC Theme	Programme contributions	Evidence of impact
Food, energy and water security	Cross-field research with economics, business, accounting and technology to support the STEAM programme	Prototypes, policy models, partner adoption
Superior education	Laboratory/partner schools, STEAM, numeracy literacy, teachers, educational AI	Modules, training, learning outcomes
Reducing poverty and expanding access	KIP College, scholarships, RPL, flexible learning, entrepreneurship	Access, retention, graduation, employment
Health and nutrition	Promotional preventive services, maternal and child health, through the inclusion of infrastructure such as lactation rooms, gym rooms, and so on	Community health outcomes
Increasing HR welfare	Advanced studies, career, certification, healthy workload, gender equality and productivity	Qualification, recognition, satisfaction

3. 2. 2. UNISSULA FEB Policy Direction in Supporting the President's Priority Programmes

Table 3. 4 Contribution to the President's priority programmes

Priority	UNISSULA FEB response	Goal
Strengthening ideology and character	Khaira Ummah, BudAI, nationality, professional ethics, anti-corruption	TS1; TS2; TS6
Self-sufficiency in food, energy, water and green economy	Research/STEAM challenges, innovation, partner assistance	TS3; TS4
Quality employment and entrepreneurship	Relevant curriculum, certification, internship, incubator, downstream	TS2; TS3; TS6
Strengthening human resources, science, technology, education, health	OBE, STEAM, AI, health professions, Centre of Excellence	TS2; TS3; TS4
Downstreaming and industry	Innovation Readiness Level, KI, licenses, start ups, professional services	TS3; TS6
Bureaucratic and service reform	Digital end to end, one data, risk, audit, transparency	TS6

3. 3. General Policy Direction and Strategy of FEB UNISSULA

Table 3. 5 General policy direction and strategy of FEB UNISSULA

Pillar	Policy direction	Key strategy
1	Measurable Islamization of knowledge and BudAI	Integration audit; science reconstruction grants; Khaira Ummah index; STEAM project
2	Transforming education and the student experience	OBE, CQI, active learning, digital AI, inclusion, flexibility, acceleration
3	Competitive talent and graduates	S3/position/certification; career readiness; Language; portfolio; entrepreneurship
4	Research, innovation, PkM and da'wah have an impact	*Centre of Excellence, consortium, publications/citations, KI, Innovation Readiness Level, living laboratory*
5	Comprehensive internationalization	Quality recognition, International Undergraduate Programme, mobility, joint courses/degree programmes, outcome-based partnerships
6	GUG, one data, digital AI and independence	PPEPP risk, enterprise architecture, responsible AI, non UKT revenue

- Each unit reduces targets to Annual Work Plans and RKAT with the same indicators or contributions that can be calculated.
- New programmes must demonstrate linkages to indicators, risk analysis, implementing capacity, funding sources, and impact evaluation plans.
- Targets can be adjusted through annual reviews if initial conditions are verified to be materially different, regulations change, or extraordinary risks occur; changes must be documented and approved according to governance.

3. 4. Regulatory Framework

The internal regulatory framework becomes an instrument of change. The priority for drafting or revising regulations is directed at areas that are high risk, cross units, or require consistency of evidence. Each regulation must establish authority, processes, indicators, data, control and evaluation mechanisms.

Table 3. 6 Internal regulatory framework 2025–2029

Cluster	Priority regulation	Period	Responsible person
Academic	OBE–STEAM–BudAI Curriculum; RPL; micro-credentials; hybrid; acceleration track; academic integrity	2025–2026	Deputy Dean for Academic Affairs/GPM FEB
Inclusion	Disability services, reasonable accommodation, universal design, anti-discrimination	2025	WD 1/UPM
Digital and AI	Data governance, privacy, cyber, responsible AI, systems procurement/validation	2025–2026	Faculty Information Systems Unit/WD 2
Quality	Risk-based SPMI, audit, RTM, national/international accreditation	2025	UPM

Cluster	Priority regulation	Period	Responsible person
Research and innovation	Research ethics, research data, KI, benefit sharing, Innovation Readiness Level, spin off	2025–2027	P4M
International	Mobility, joint/dual degree programmes, foreign students, credit recognition	2025–2026	International Cooperation Unit
Finance	Business units, services, commercialization, philanthropy, endowment funds, value of benefits over costs	2026–2027	WD 2
Performance	Tiered description of Strategic Plan, performance contracts, dashboards, performance reviews, rewards and consequences	2025	WD 1/UPM/SDI Unit

3. 5. UNISSULA FEB Institutional Framework

3. 5. 1. UNISSULA FEB Organizational Structure

The implementation of the FEB Strategic Plan follows the official organizational structure of the UNISSULA Faculty of Economics and Business under the authority of the UNISSULA Rectorate and the Sultan Agung Waqf Foundation. At the faculty level, the Dean leads strategic integration; Deputy Deans coordinate portfolios; the study programme is responsible for academic results; and faculty level support units provide standards, data, systems, services and quality assurance for FEB. The unit names in the indicator matrix are functional and need to be aligned with the organizational nomenclature applicable at the time of determination.

Table 3. 7 Institutional responsibilities in implementing the Strategic Plan

Responsible person	Responsibility	Accountability products
Foundation/trustee	Strategic direction, sustainability, oversight, resource support	Policy approval and strategic performance reviews
Rectorate	Portfolio integration, prioritization, resource allocation, accountability	Performance contracts and cross-unit decisions
Dean of FEB/Study Programme	Curriculum, students, human resources, tridharma, proof of quality	IKSS achievements at programme level
UPM	Standards, PPEPP, audit, accreditation, data quality assurance	Quality reports and corrective actions
UPM/WD 1	Curriculum, learning, lecturer development, academic administration	Quality of learning processes and achievements
P4M	Research, PkM, publications, KI, downstream, impact	Outcome and results portfolio
Faculty Information Systems Unit/WD 2	Data, systems, planning, risk, audit, finance, talent	Leverage and underwriting

Responsible person	Responsibility	Accountability products
WD 1/International Cooperation Unit/UPM	Internationalization, careers, student services, inclusion, networking	Student travel and partnerships

3. 5. 2. UNISSULA FEB Institutional Coordination

Coordination is carried out through three layers. First, vertical coordination between foundations, rectorates, faculties and study programmes. Second, cross-sector horizontal coordination for the STEAM agenda, internationalization, digital AI, inclusion and downstreaming. Third, assurance coordination that separates performance owners, data owners and verification parties. Quarterly performance forums discuss deviations, risks, corrective decisions, as well as resource reallocation needs.

3. 5. 3. UNISSULA FEB Institutional Synergy

External synergy uses a pentahelix model: the government provides policy direction and support; industry/profession provides real problems, standards, learning opportunities and downstream pathways; the community becomes a co-creation partner and beneficiary; media expands literacy and accountability; Global academia strengthens quality, talent and reputation. Collaboration is considered active only if it produces output or results in the current year.



Figure 3. 2 UNISSULA FEB pentahelix coordination model

3. 5. 4. Governance and Accountability

Strategic Plan governance uses a cycle: target setting, performance contracting, programme implementation, dashboard monitoring, evidence-based evaluation, risk control, and improvement. The indicator owner is responsible for the results; data owners are responsible for definition and quality; UPM/WD 2 provides guarantees according to mandate; WD 2 consolidates performance and budget; leaders make corrective decisions.

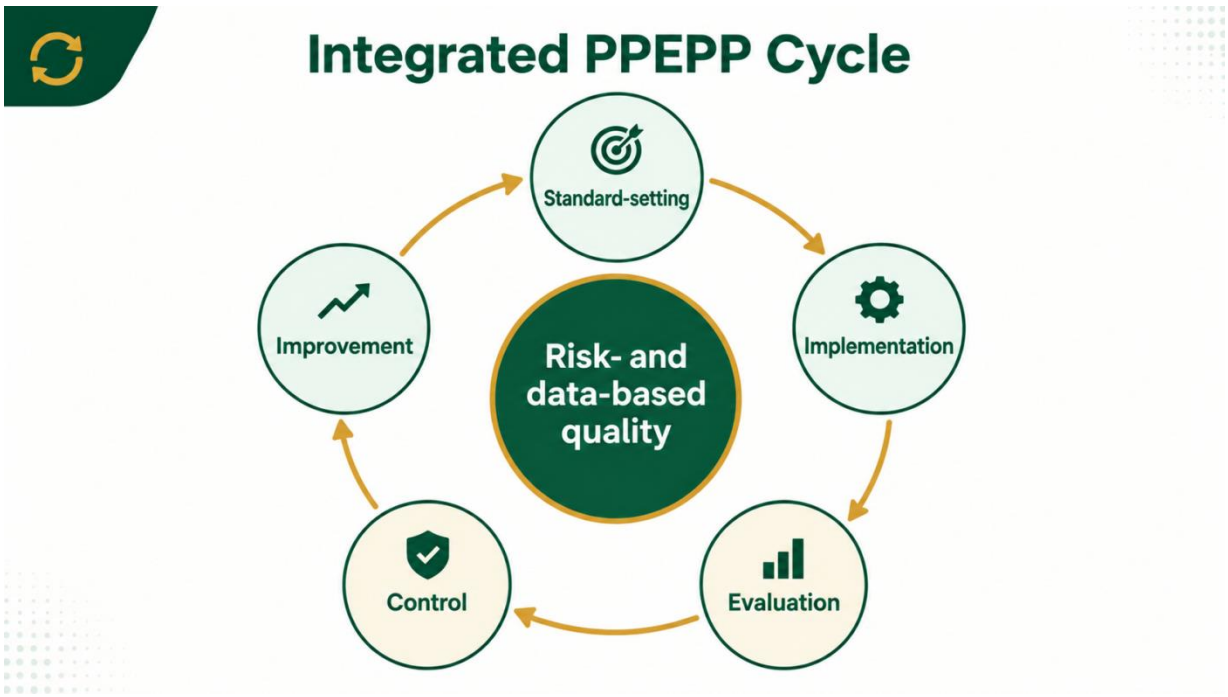

Figure 3. 3 PPEPP governance and quality assurance cycle

- Monthly operational reviews for data delays and critical activities.
- Quarterly performance reviews for target deviations, risks and cross-unit decisions.
- Evaluation of the year for achievements, programme effectiveness, value of benefits over costs, and target adjustments.
- Mid-term evaluation in 2027 to assess the relevance of the strategy and financing capacity.
- Final evaluation in 2029 as input to the next Strategic Plan.

Quantitative data-driven analytical insights: the burden of governance and accountability

University data in 2021 has an index of 100, in 2025 the number of study programmes will reach an index of 125. 0, active students 128. 7, and lecturers 127. 2. These changes represent a relatively close scale increase over five years, but the distribution of needs between units remains to be examined. Coordination of capacity, lecturer load, scheduling, laboratories, student services, and financing requires a consistent database and decision mechanism, especially after the 2024–2025 student expansion.

Financial accountability shows a signal that must be followed up in the PPEPP cycle. Quarterly reviews need to link financial deviations to academic and risk indicators, so that budget adjustments protect the institution's critical services, quality, inclusion, and sustainability.

By 2029, integrated core services are targeted at 100% (6. 1. 2), main digital system availability at 99. 9% (6. 1. 5), timely follow-up of audit findings at 100% (6. 1. 12), and university service satisfaction index at 90% (6. 1. 13). AI management is supported by a maintained policy document (6. 1. 3) and managed implementation across 13 faculties (6. 1. 4). PPEPP and risk controls are still used to ensure process reliability, evidence and follow-up.

The implication is that governance and accountability must operate as a decision system: indicator owners determine results, data owners maintain definition and quality, UPM and WD 2 provide assurance, BK links performance to budget, and leadership determines corrective actions. Each monthly and quarterly review should display trends, deviations, root causes, residual risks, resource requirements, decisions and deadlines for completion. Thus,

institutional growth can be accompanied by increased control, not just additional administration. Analysis of capacity and accountability pressures refers to Figure 1. 2 and financial data in Figure 1. 22.

POLICY DEEPTHING CHAPTER III • III. 01 Alignment with RPJMN 2025–2029

Alignment with RPJMN 2025–2029 is directed at ensuring that FEB UNISSULA's contribution to human resource development, science, technology, innovation, health, economics and governance is connected to the university's strategic objectives without reducing academic autonomy and Islamic distinctiveness. Alignment is treated as a framework of priorities, not as an addition to an administrative programme. BudAI is the basis for policy choices to remain trustworthy, fair, high quality, participatory and benefit-oriented.

Implementation is carried out through a matrix of linkages between the national agenda, Strategic Plan goals and objectives, programmes, indicators, responsible persons, partners, financing needs and expected results. Each unit determines its controllable contribution and tests the adequacy of HR capacity, processes, technology and resources before targets are reduced to operational plans.

Implementation begins with setting standards and verifying initial conditions, followed by mapping gaps at the university, faculty, study programme and service unit levels. Data on initial conditions in 2025 which have been presented in Table 1. 2, Analytical Deepening I. 07, and Figure 1. 7 are used as a basis for assessing the accuracy of targets, determining intervention priorities, testing implementing capacity, and ensuring adequate funding without repeating historical figures. Based on the results of the mapping, the intervention was implemented in stages through strengthening regulations and competencies, testing models on units that were ready, expanding practices that were proven to be effective, as well as targeted assistance for units that still had gaps.

Alignment accountability is supported by a matrix of linkages between the RPJMN agenda, university programmes, indicators, funding, partners and results. Each piece of evidence must have an operational definition, object identity, primary source, data cut-off date, data owner, validation status, and a trail of changes since the data was generated. UPM together with the quality assurance function conducts risk-based reviews, while leadership uses the results to assess achievements, effectiveness of interventions, adequacy of resources, and the need for corrective action.

The main risks include policy fragmentation, capacity gaps between units, data incoherence, and the use of activities as a substitute for outcome measures. Therefore, each outcome indicator must be paired with process quality and risk indicators. Targets can only be adjusted after data validity, root causes, design effectiveness, implementing capacity, and financial support have been reviewed and documented. Successful alignment is characterised by FEB programmes being relevant to national development priorities, consistent with FEB UNISSULA's identity, and producing measurable and sustainable benefits.

The success of alignment is marked when the FEB UNISSULA agenda makes a demonstrable contribution to national priorities while strengthening academic differentiation, tridharma quality and institutional sustainability.

POLICY DEEPTHING CHAPTER III • III. 02 Alignment with the Ministry of Education and Technology's Strategic Plan

Alignment with the Ministry of Education and Technology's 2025–2029 Strategic Plan is directed at ensuring consistency between national policies, FEB UNISSULA's strategic targets, annual targets, mid-term evaluations and final evaluations. Alignment is not limited to appropriateness of nomenclature, but examines cause-and-effect relationships between policies, HR capacity, academic processes, technology, financing and user experience. BudAI

is the ethical basis for transformation to take place in a trustworthy, fair, quality, participatory and benefit-oriented manner.

The implementation uses an integrated programme portfolio. Academic policies, human resource development, process updates, provision of facilities, partnerships and digital support must contribute to the same strategic outcomes. Each unit determines contribution, person in charge, schedule, dependencies between programmes, financing needs, intermediate indicators, and decision points if implementation assumptions are not met.

Alignment accountability is supported by the description of targets in stages, definition of indicators, milestones, periodic reports and corrective decisions that can be tracked. Each proof of performance must contain the operational definition, object identity, primary source, data cut-off date, data owner, validation status, and a trail of changes since the data was generated. UPM together with the quality assurance function conducts risk-based reviews, while leadership uses the results to assess achievements, effectiveness of interventions, efficiency of resource use, and the need for corrective action.

Controls are directed at preventing false compliance, double reporting, and setting targets without capacity and funding support. Quarterly reviews examine deviations, barriers, and risks, while annual evaluations assess benefits, costs, inclusion, and sustainability. The initial conditions across sectors in 2025 presented in Table 1. 2, Analytical Deepening I. 07, and Figure 1. 7 are used to test the accuracy of targets, determine intervention priorities, assign responsibility, and assess resource adequacy without repeating historical figures in this subchapter. Targets can only be adjusted after data validity, root causes, design effectiveness, implementing capacity, and financial support have been reviewed and documented. The success of alignment is marked by the establishment of FEB UNISSULA accountability which can be traced and compared with the direction of the national higher education system, while remaining consistent with the identity and distinctiveness of the institution.

The success of alignment is marked when FEB UNISSULA's performance can be compared validly with the direction of national higher education policy, while internal decisions remain based on institutional needs and evidence.

POLICY DEEPTHING CHAPTER III • III. 03 Implementation of new quality assurance

The implementation of quality assurance is directed at strengthening SPMI as a risk-based system that links standards, implementation, evaluation, control and improvement. Quality is not assessed by the completeness of documents, but by the ability of PPEPP to produce process improvements, closure of findings, increased achievements, and better user experience.

Implementation requires integration of university standards, internal quality audits, management review meetings, root cause analysis, corrective action, and effectiveness evaluation. Assistance is differentiated according to the level of risk and maturity of the unit so that resources are directed to the gaps that most determine quality.

The development of study programmes with a Superior rating has been analysed in Deepening I. 05 and Figure 1. 6. This data is used to assess SPMI's maturity, maintain the sustainability of the quality of superior study programmes, close gaps in other study programmes, and develop readiness for national and international recognition. The measurement architecture must distinguish between outcome, process and risk indicators so that accreditation status does not become the only measure of quality. Targets can only be adjusted after data validity, root causes, design effectiveness, implementation capacity, leadership support, and funding adequacy have been reviewed and documented.

Minimum evidence includes standards, audit results, findings, RTM decisions, corrective actions, evidence of closure, and improvements to standards. The main risks are accreditation formalism, backlog of work leading up to the assessment, and repeated findings without process improvements.

Policy success is marked when increased external recognition is a consequence of a quality culture that operates routinely, is measurable and can be traced.

POLICY DEEPTHING CHAPTER III • III. 04 Contribution to human resource development

FEB UNISSULA's contribution to human resource development is directed at forming graduates and academics who are competent, adaptive, have integrity, and have the Khaira Ummah character and the ability to continue to develop throughout life. The direction of FEB's human resource development does not only focus on improving academic qualifications, but also on strengthening professional competence, Islamic character, digital capabilities, readiness to face changes in the world of work, entrepreneurship, and the ability to contribute to society and the business world. In terms of lecturer capacity, FEB UNISSULA has a relatively strong human resource base. In 2025 FEB will be supported by 70 permanent lecturers with 18 Professors. These conditions are important assets in strengthening the learning process, student guidance, research, community service, as well as developing expertise in the fields of management, accounting and economics.

FEB's human resource development also includes educational staff as an important part of the academic service ecosystem. FEB has an updated Roadmap for Education Personnel Development in 2025 as well as a formally established career development mechanism. Development is carried out through technical training, service excellence, strengthening BudAI, as well as facilitating competency certification, including BNSP certification. This approach needs to continue to be developed so that increasing the competence of educational staff has a direct impact on the quality of academic and administrative services to students, lecturers and study programmes.

On the student and graduate side, FEB UNISSULA develops an approach that connects the educational process with graduate outcomes. UNISSULA FEB Tracer Study data for 2025 includes a 2024 graduate cohort of 1, 092 graduates with 349 respondents, which is the basis for assessing graduate transition, job waiting time, relevance of work field, further study, entrepreneurship, competency and user satisfaction of graduates. Tracer study results need to continue to be used as feedback for improving the curriculum, learning process, student services, career development, and partnerships with graduate users.

Strengthening student competencies is also directed through learning experiences outside the classroom, MBKM, international activities, internships, certification, developing interests and talents, and entrepreneurship. In the 2025 reporting period, for example, FEB students have participated in various student exchange activities and international academic activities. FEB also noted that 92 students took part in industrial internship programmes, including at

multinational companies such as Mitsubishi and Wilmar Group. This experience needs to continue to be integrated with the competency needs of graduates so that students not only gain academic experience, but also have professional readiness and the ability to adapt to an increasingly dynamic work environment.

In the context of FEB as an Islamic-based faculty, human resource development needs to consistently integrate BudAI and Khaira Ummah values in education and development of the academic community. The values of trust, justice, ihsan, deliberation and benefit are the basis for developing professional competence and academic behaviour. This integration needs to be realised not only through character development activities, but also through the curriculum, learning process, research, PkM, student services, leadership, and work culture so that Islamic character becomes a real part of the competence of graduates and the academic community.

In the future, FEB UNISSULA's HR development needs to be directed at increasingly strong links between HR qualifications, competencies, learning quality, student experience, graduate outcomes, and stakeholder needs. Evidence of performance at least includes lecturer academic qualifications and positions, educator certification and competency, education staff development, student achievements and portfolios, MBKM and internship activities, tracer study results, graduate user surveys, career services, entrepreneurship, and follow-up to evaluation results. Each data needs to have a primary source, period, data owner, validation status, and change track so that it can be used as a basis for decision making.

The main risks that need to be controlled are the mismatch between competency development and the needs of study programmes and the world of work, imbalance in human resource development, low utilisation of tracer study results, and development programmes that are more oriented to the number of activities rather than changes in competency. Therefore, the success of FEB UNISSULA's HR policy is marked not only by increasing qualifications and the number of development activities, but by increasing the quality of learning, competency and character of students, career readiness, productivity of lecturers and education staff, quality of service, as well as the contribution of graduates to society and the world of work.

POLICY DEEPTHING CHAPTER III • III. 05 Contribution to science and technology

FEB UNISSULA's contribution to science and technology is directed at strengthening the quality, relevance and impact of research in the fields of economics, management, accounting and related fields. Research policy is not only oriented towards increasing the number of publications, but also towards linking research with FEB's scientific vision, the needs of society and the business world, professional development, reconstruction of science, and strengthening Islamic values. FEB UNISSULA has academic capital that supports strengthening the research ecosystem, including 50 lecturers with doctoral qualifications, 18 professors, and 13 lecturers who are pursuing doctoral studies by 2025. This potential is directed at strengthening scientific leadership, regenerating researchers, research groups, mentoring young lecturers and students, as well as developing national and international research collaborations.

In the 2021–2025 period, FEB UNISSULA produced 251 Scopus indexed articles, with achievements in 2025. This achievement is the basis for strengthening research quality by paying attention to journal quality, citations, equal distribution of researcher productivity, scientific relevance, student involvement, integration of research results in learning and PkM, as well as IPR development. UNISSULA FEB research development is further directed through a research road map, strengthening expert groups, methodology and data support,

competitive funding, collaboration, and downstreaming of research results. Success is not only measured by the number of outputs, but by scientific quality, integrity, recognition, sustainability, utilisation of results, and real benefits for partners and society

POLICY DEEPTHING CHAPTER III • III. 06 Contribution to innovation and downstreaming

FEB UNISSULA's contribution to innovation and downstreaming is directed at transforming research results and academic creativity into intellectual property, models, services, business solutions and other forms of innovation that can be utilised by partners and the community. Downstreaming is not placed as an administrative process after research is completed, but as a series of developments that connect research results with the needs of users, the business world, the profession and society. UNISSULA FEB innovation development is carried out by linking research roadmaps, potential outputs, intellectual property protection, validation or testing, partner needs, financing, and strategies for utilising results. Assistance is provided according to the characteristics and level of readiness of each output so that research that has implementation potential can receive further support for development, validation, IP protection and utilisation. This is in line with FEB's direction which links the research road map with partnerships and downstreaming.

The condition of FEB UNISSULA shows that the output of intellectual property and patents still needs to be strengthened, so that increasing the number of IP certificates cannot be the only measure of innovation success. Innovation development needs to be directed from the creation and protection stages to validation, utilisation, adoption and providing real benefits. In this way, research outputs do not stop as documents or certificates, but can develop into relevant solutions for the needs of academics, the business world and society. Evidence of innovation development at least includes invention disclosure documents, novelty tracking, outcomes or prototypes, test/validation results, IP certificates, cooperation documents on utilisation, as well as proof of use or adoption by partners. Management of this evidence needs to be carried out in a documented manner so that the development of each outcome can be traced from the research results to the utilisation stage.

The main risks that need to be controlled are the orientation towards the number of KI certificates without utilisation, research output that has not been validated, limited development capacity, and termination of financial support before innovation reaches the utilisation stage. Therefore, FEB UNISSULA needs to strengthen assistance, partnerships, financing and monitoring mechanisms for sustainable innovation development. The success of FEB UNISSULA's innovation and downstream policies is marked when research results and academic creativity are able to move from creation → IP protection → validation → utilisation/adoption, and produce academic, social and economic value. Thus, downstreaming becomes an instrument to strengthen FEB expertise, increase recognition, expand partnerships, and provide real benefits to the business world and society.

POLICY DEEPTHING CHAPTER III • III. 07 Contribution to digital transformation

Contributions to digital transformation are directed at building services that are integrated, secure, reliable, easy to use, and support data-based decisions. Digital transformation is not

measured by the number of applications, but by the system's ability to reduce duplication, speed up processes, improve service quality, and provide consistent data.

Implementation requires service architecture, one institutional data, identity integration, interoperability, information security, change governance, user competency, and service experience measurement. Every application development must be based on process needs and technology portfolio rationalization.

The state of the digital portfolio is referred to in Deepening I. 35 and Figure 1. 23, which lists 27 applications by 2025. Governance objectives in Chapter II provide a control framework, while IKSS 6. 1. 1 and 6. 1. 2 in Chapter IV distinguish the number of systems and core service integration. The inventory should be followed by evidence of SSO/API, primary data sources, security testing, usage and service benefits; the number of applications is not in itself a measure of integration.

Minimum evidence includes system architecture, service inventory, data integration, availability levels, outage records, security, service completion time, usage, and user satisfaction. The main risks are application fragmentation, data out-of-synchronization, provider dependency, and process digitization that has not resulted in efficiencies.

The success of the agenda is marked by services that are easier, faster, more accurate, inclusive, transparent, robust, and reduce manual processes and data duplication.

POLICY DEEPTHING CHAPTER III • III. 08 Contribution to health and welfare

Contributions to health and welfare are directed at utilising the strengths of academics, professional services, research, and PkM FEB UNISSULA in improving the quality of life of the academic community and society. Policies need to link prevention, services, education, research, health technology and empowerment across disciplines.

Implementation is prioritised based on needs and risks, involving health, psychology, engineering, technology, social-humanities and Islamic programmes according to the problem being addressed. Interventions must have target groups, initial conditions, safety standards, outcome indicators, service referrals, and sustainability mechanisms.

Active student development data in Figure 1. 8 and welfare-retention analysis in Deepening I. 17 are used as indicators of pressure on service capacity, retention, learning load, student welfare, as well as the adequacy of lecturers and supervisors. This data shows that the growth in student scale needs to be balanced by mentoring capacity, facilities, digital systems, as well as the quality of interactions and assessments. In the welfare dimension, data on active students must be read together with the capacity of mentoring, counseling, scholarships, health support, complaint handling, and early warning systems, not used as a direct measure of public health impact. Minimum evidence includes service access, needs assessment results, service quality and safety, retention, satisfaction, data on changes in beneficiaries, and follow-up. The main risks are fragmented services, interventions without preconditions, and unequal access between units or groups.

Policy success is marked when services and the tridharma provide demonstrable improvements in health, welfare, study success and social benefits.

POLICY DEEPTHING CHAPTER III • III. 09 Support for food PHTC

Support for food PHTC is directed at UNISSULA's scientific and innovative contributions to food security, product safety, health, production technology, entrepreneurship, governance and community empowerment. Contributions need to be selected based on institutional competency and partner needs, not simply adjustments to programme nomenclature.

Implementation is developed through cross-disciplinary projects that connect research, learning, PkM, business partners, government and society. Each programme must have a

validated problem, measurable outcomes, adoption plan, financing, and indicators of benefits for users.

Research capacity and funding have been analysed in Deepening I. 26 and I. 29 as well as Figure 1. 16 and Figure 1. 18. This data becomes a reference for assessing the readiness of the expertise group and the quality of the proposal.

Minimum evidence includes competency maps, priority projects, partners, research results, prototypes or models, test results, implementation, and changes to beneficiaries. The main risks are programmes that are too broad, weakly connected to expertise, and stalling on activities without adoption.

Policy success is marked when FEB UNISSULA's contribution to food produces solutions that are scientific, safe, relevant, applicable and sustainable.

POLICY DEEPTHING CHAPTER III • III. 10 Support for energy and water PHTC

Support for PHTC energy and water is directed at developing knowledge, technology and campus practices that support resource efficiency, reducing environmental impacts, infrastructure resilience and solving community problems. This agenda connects the tridharma with managing campus operations as a living laboratory.

Implementation prioritizes measurable issues, such as energy efficiency, renewable energy, water management, emissions, waste, transportation and facility resilience. Projects need to combine engineering, science, health, economics, policy and user behaviour competencies as needed.

The development of the GreenMetric UI has been analysed in Deepening I. 36 and Figure 1. 24. Rankings are used as external indicators, while policy decisions must rely on substantive indicators of energy, water, emissions, waste, education and sustainability research.

Minimum evidence includes audits of resource use, initial conditions, project efficiency, measurement results, costs and savings, risks, and utilisation of research results. The main risk is an orientation towards ratings without changes in environmental performance and investments that are not supported by utilisation data.

Policy success is marked when resource efficiency and environmental resilience increase measurably and strengthen learning, research and institutional reputation.

POLICY DEEPTHING CHAPTER III • III. 11 Support for educational priorities

Support for educational priorities is directed at expanding access while ensuring the quality of learning processes and outcomes. Policies need to maintain the connection between service scale growth, implementation of OBE, STEAM, active learning, flexibility, inclusion, digital technology, and the formation of the Khaira Ummah character.

Implementation is focused on CPL consistency, assessment quality, lecturer competency, adequacy of guidance, availability of facilities, student services, and the use of technology that supports interaction and feedback. Student expansion must always be tested against academic capacity and financial capabilities.

The development of active students has been presented in Deepening I. 10 and Figure 1. 8, while the quality of the process is formulated in Target 2. 1 in Chapter II. This reference is used to assess internal pressure, especially to assess pressure on services, learning load, retention, student welfare, as well as the adequacy of lecturers and supervisors.

Minimum evidence includes curriculum audits, CPL achievements, LMS activities, assessment quality, lecturer ratios and loads, retention, graduation, and student satisfaction. The main risks are services growing faster than capacity and OBE compliance being only documentary.

Policy success is marked when expanding access continues to produce learning experiences that are consistent, inclusive, relevant and of measurable quality.

POLICY DEEPTHING CHAPTER III • III. 12 Support for employment priorities

Support for employment priorities is directed at strengthening graduates' transition to relevant employment, entrepreneurship and further study. Career policies should be part of educational design, not an add-on service leading up to graduation.

Implementation links curriculum, authentic learning, internships, practitioners, certification, languages, digital literacy and AI, career counseling, business incubation, alumni networks, and graduate user partnerships. The results of tracers and user surveys are the basis for improving study programmes.

The scope and governance of tracer study has been discussed in Deeper I. 20 and Figure 1. 11, while Target 2. 3 in Chapter II sets graduate achievement as a strategic outcome.

Minimum evidence includes validated career data, lead times, job relevance, further studies, entrepreneurship, certifications, portfolios, user surveys, and curriculum follow-up. The main risks are unrepresentative response rates and the use of employment status as the sole measure of success.

Policy success is marked when graduates obtain or create jobs that are dignified, relevant to competence, adaptive to change, and provide benefits to society.

POLICY DEEPTHING CHAPTER III • III. 13 Policy for the Islamization of science and culture

The policy of Islamization of knowledge and Islamic Academic Culture (BudAI) is directed at ensuring that Islamic values become the basis for scientific development, academic behaviour, implementation of the tridharma, service and decision making at FEB. Integration cannot only be realised through symbols, terminology, or the addition of religious material, but must be traced in graduate profiles, CPL, study materials, RPS, assessments, research, PkM, student activities, and work culture.

Implementation is carried out through establishing standards for the integration of Islam and BudAI, increasing the competence of lecturers, coaching students, preparing science reconstruction theme maps, developing behavioral rubrics, and evaluating their application in study programmes and management units. In the fields of accounting, management and business, integration can be realised through professional ethics, honesty, accountability, trustworthy leadership, Islamic entrepreneurship, sharia finance, organizational justice and responsible resource management.

Minimum evidence includes CPL and BudAI matrices, study materials, RPS, assessment rubrics, research agendas, PkM activities, student development programmes, behavioral surveys, as well as audit results of BudAI implementation. The main risk is symbolic integration and inequality of application between study programmes. Policy success is marked when Islamic values significantly influence the substance of knowledge, the learning process, the behaviour of academics and the results of the Tridharma.

POLICY DEEPTHING CHAPTER III • III. 14 Curriculum transformation policy

The curriculum transformation policy is directed at ensuring that the FEB curriculum works as an Outcome-Based Education system that is relevant, adaptive, student-centred, and connected to STEAM, digital technology, artificial intelligence, professional development, and the needs of the business and industrial world. Transformation is not enough in the form of document revisions, but must result in increased CPL achievement.

Each study programme needs to ensure traceability of the relationship between graduate profiles, CPL, CPMK, Sub-CPMK, study materials, learning strategies, assessment methods, measurement results and corrective actions. The curriculum review uses evidence from tracer studies, graduate user surveys, developments in economics and business, changes in professional standards, regulations, digital competency requirements, as well as learning evaluation results.

Implementation is carried out through curriculum audits, evaluating CPL achievements, developing case and project-based learning, AI integration, strengthening industrial experience, as well as involving students, alumni, professional organisations and graduate users. Minimum evidence includes curriculum documents, CPL–CPMK matrix, RPS, assessment instruments, CPL achievement data, review reports, stakeholder input, and evidence of follow-up.

The main risks are curriculum changes that are only administrative, implementation inconsistencies, assessments that are not aligned with CPL, and weak follow-up on evaluation results. Success is marked when the curriculum produces competencies that are relevant, measurable and adaptive to economic and business developments.

POLICY IN-DEPTH CHAPTER III • III. 15 Inclusive and flexible learning policies

Inclusive and flexible learning policies are aimed at providing a proportional choice of learning pathways and support without compromising academic standards. Hybrid learning, Recognition of Past Learning, academic mobility, disability services, scholarships, remediation, enrichment, and accelerated pathways must ensure CPL equality and fair access for students.

Implementation requires transparent criteria, valid assessments, traceable credit recognition, guidance, physical and digital accessibility, as well as complaint and objection mechanisms. Support is provided based on student needs and study programme readiness, not through uniform treatment.

FEB also needs to ensure equal service quality between the Jalan Kaligawe Building and the Jalan Seroja Building. Differences in location should not result in differences in learning quality, lecturer access, administrative services, digital facilities, learning resources, security and student support.

Minimum evidence includes flexible learning policies, RPL participants and outcomes, mobility, hybrid learning, scholarship recipients, disability services, individual support plans, accelerated pathway participants, retention data, study success, and student satisfaction. The main risks are flexibility without equal quality, late support, and services that are formally available but difficult to use.

The success of the policy is marked when the diversity of student needs can be responded to proportionally, while CPL standards, academic integrity and the quality of the learning experience are maintained.

POLICY DEEPTHING CHAPTER III • III. 16 Responsible AI Policy

Responsible AI policies are geared towards leveraging artificial intelligence as a lever for learning, research, administration, and decision-making without compromising academic integrity, privacy, fairness, security, and human responsibility. The use of AI needs to be differentiated based on purpose, type of data and level of risk.

FEB needs to determine the permitted, restricted and prohibited uses of AI. The policy at least regulates obligations for disclosure of AI use, output validation, data protection, work

ownership, citation, human supervision, application procurement, data storage, and handling violations and incidents.

High-risk uses of AI, especially for grading, graduation determination, student admissions, faculty evaluations, aid selection, and decisions that affect user rights, should receive human review. AI should not be the sole basis for decision making.

Minimum evidence includes AI use policies, academic guidelines, application registers, risk assessments, proof of use disclosure, validation results, lecturer and student training, incident records, and follow-up. The main risks include plagiarism, hallucinations, bias, data leaks, copyright infringement, technology dependency, and weakening of the ability to think independently.

Success is marked when AI measurably improves quality and efficiency, while academic integrity, data security, fairness, and human responsibility remain protected.

POLICY DEEPTHING CHAPTER III • III. 17 Talent development policy

The talent development policy is directed at aligning academic qualifications, functional positions, certification, recognition, educational staff development, and performance management with FEB's strategic needs. Human resource development is assessed based on its contribution to the principles and services, not based on the number of training or certificates.

In 2025, FEB will have 70 lecturers, consisting of 50 lecturers with doctoral qualifications and 18 professors. Detailed data regarding the number of associate professors, lecturers, expert assistants and lecturers with educational certification still needs to be reconciled. A total of 32 lecturers have professional certification. FEB is also supported by 43 educational staff; 3 people or around 7% are currently pursuing further studies.

Implementation starts from preparing a talent map and analysing competency gaps for each study programme and unit. The results are reduced to advanced study programmes, acceleration of academic positions, professional certification, mentoring, recruitment, redistribution of workload, development of academic leaders, and succession planning.

Minimum evidence includes validated SISTER and personnel data, talent maps, individual development plans, academic positions, certification, recognition, tridharma productivity, workload, training results, performance evaluations, and succession plans.

The main risks are imbalances in capacity between study programmes, unbalanced regeneration, further studies that do not meet needs, delays in academic positions, and training that does not result in changes in performance. Success is marked when talent development improves the quality of learning, academic productivity, leadership and quality of FEB services.

POLICY DEEPTHING CHAPTER III • III. 18 Superior research policy

The superior research policy is directed at building an FEB research portfolio that is focused, high quality, sustainable, and in line with the reconstruction of science, excellence in study programmes, community needs, and economic and business developments. Research excellence is not determined by the amount of research alone, but by the quality of proposals, consistency of expertise groups, quality of output, collaboration and impact.

FEB's leading research themes can include accounting and governance, auditing and fraud prevention, taxation, finance and fintech, management and organisations, entrepreneurship, MSMEs, Islamic economics and business, digital economy, artificial intelligence, and

accounting and sustainable business. Determining the theme needs to be adjusted to the research roadmap of the faculty and study programme.

Implementation links road maps, research groups, study centres, internal and external funding, facilities, methodological support, student involvement, publications, intellectual property, and downstreaming. Study programmes or lecturer groups with low capacity receive interventions based on the root of the problem, not just additional targets.

In the 2021-2025 period, FEB produced 1, 176 research, consisting of 854 internal research and 322 external research. Identified outputs include 251 Scopus indexed articles and 53 patents. Data regarding books, models, policy recommendations, patent status, licenses and utilisation of results still need to be completed so that the quality and impact of the research portfolio can be measured consistently.

Minimum evidence includes roadmaps, research portfolios, proposals, reports, funding sources, student involvement, publications, citations, IP, collaborations, and evidence of utilisation. The main risks are themes that are too scattered, dependence on internal funding, low quality output, and research that is not ongoing. Success is marked when FEB has research excellence that is recognised, productive, collaborative and impactful.

POLICY DEEPTHING CHAPTER III • III. 19 Downstream policy and innovation entrepreneurship

Downstreaming and innovation entrepreneurship policies are directed at bringing the research results and creativity of academics towards validation, adoption, licensing, start-up businesses, policy recommendations, or other forms of sustainable use. Policies must link academic value to technical, ethical, regulatory, social, and economic feasibility.

Implementation is carried out through innovation portfolio mapping, validation of user needs, model or prototype development, intellectual property protection, readiness assessment, market testing, incubation, business model assistance, access to financing, and partnerships. FEB can utilise laboratories, study centres, study programmes, alumni networks and industrial partners to support this process.

Every innovation needs to have clear stages and decision criteria. Innovations that do not meet user needs, feasibility, integrity, or potential benefits may be discontinued or improved before obtaining further funding.

Minimum evidence includes a list of innovations, user validation results, KI status, models or prototypes, market tests, business plans, partners, financing, utilisation contracts, and adoption results. The main risks are that innovation stops at KI certificates, unclear ownership, weak market validation, and lack of follow-up support.

Policy success is marked when the results of FEB's research and creativity are used by society, the business world, the government, or develop into business activities that provide academic, social and economic benefits.

POLICY DEEPTHING CHAPTER III • III. 20 PkM and da'wah policies have an impact

The impact of PkM and da'wah policies is directed at applying economic and business knowledge as well as Islamic values through co-creation with the community. PkM is not assessed primarily based on the number of activities, but based on the relevance of the problem, the quality of the intervention, the changes produced, the sustainability of the benefits, and the learning that returns to research and education.

Implementation needs to link research roadmaps, lecturer expertise, partner needs, student involvement, funding, technology and sustainability strategies. Each programme specifies

initial conditions, target groups, theory of change, outcome indicators, sources of evidence, risks, and replication or termination mechanisms.

Target groups can include MSMEs, cooperatives, social institutions, Islamic boarding schools, village governments, community organisations, schools and communities. Interventions can take the form of increasing financial literacy, bookkeeping, taxation, entrepreneurship, digital marketing, governance, asset management, as well as strengthening an economy based on Islamic values.

The comparison document reports 227 PkM activities during 2021-2025. However, the annual details available, namely 34 activities in 2021, 28 in 2022, 25 in 2023, 35 in 2024, and 30 in 2025, total 152 activities so there is a difference of 75 activities. The number of partners, beneficiaries, and percentage of programmes showing sustainability or verified changes still need to be completed after reconciliation.

Minimum evidence includes needs analysis, partner baseline conditions, scientific basis of intervention, activity reports, measures of change, partner feedback, student engagement, costs, and sustainability plans. The main risks are orientation to the number of activities, duplicate reporting, and programmes that stop after funding is completed.

POLICY DEEPTHING CHAPTER III • III. 21 Internationalization policy

The internationalization policy is directed at strengthening the quality of FEB's tridharma and reputation through productive, reciprocal and sustainable global partnerships. Priorities are determined based on the relevance of economic and business fields, partner quality, mobility potential, shared outcomes, safety, inclusion and financing capabilities.

Implementation links collaboration with student and lecturer mobility, joint learning, visiting professors, joint research and publications, international conferences, curriculum development, credit recognition, and services for international students. Collaboration that does not result in implementation needs to be evaluated or terminated.

FEB's international portfolio for 2021-2025 includes 89 activities with foreign partners, namely 0 activities in 2021, 13 in 2022, 23 in 2023, 23 in 2024, and 30 in 2025. Of the total 145 activities recorded, the proportion of international activities reached around 61. 38%. In 2025, international activities will account for 30 of 36 activities or around 83. 33%. Initial conditions in 2025 also recorded 10% of active international cooperation, 45% of international cooperation having documented implementation, 0. 11% of inbound students, 0. 22% of outbound students, and 2 visiting professors or international experts. The number of partners and countries, lecturer mobility, joint courses, and joint research or publications still need to be completed based on cooperation documents and proof of implementation.

Minimum evidence includes cooperation documents, partner due diligence, implementation plans, mobility, credit recognition, academic outcomes, participant experience, funding, partner satisfaction and programme sustainability. The main risks are symbolic internationalization, inequality of access, partnerships without outcomes, and mobility without academic recognition.

Success is marked when international cooperation improves the quality of learning, scientific capacity, global experience, recognition and competitiveness of FEB.

POLICY DEEPTHING CHAPTER III • III. 22 International quality recognition policy

The international quality recognition policy is directed at testing and improving FEB's internal quality through external standards that are relevant to the character of each study programme. International accreditation or certification is not treated as a documentation

project, but as the result of a mature curriculum, human resources, facilities, governance, outcomes and quality culture.

The six FEB study programmes need to be mapped based on readiness, relevance of accrediting institutions, standard gaps, language skills, longitudinal data, quality of graduates, funding and risks. Study programmes that are ready are directed to follow the recognition process, while other study programmes receive system strengthening and evidence first.

Implementation includes setting objective standards, gap analysis, updating the curriculum, strengthening lecturer competencies, improving student services, developing partnerships, assessment simulations, and improving evidence. International quality recognition needs to be aligned with the internal quality assurance system so that it does not become a stand-alone process.

Minimum evidence includes readiness assessment results, gap reports, accreditation status, curriculum documents, lecturer and student data, graduate outcomes, facilities, funding, and follow-up. The main risks are the selection of irrelevant institutions, documentation without quality changes, dependence on consultants, and unsustainable financing.

Success is marked when external recognition reflects improvements in internal quality and provides benefits for students, graduates, lecturers, as well as FEB's reputation.

POLICY DEEPTHING CHAPTER III • III. 23 Internal regulatory framework

The internal regulatory framework is directed at ensuring that all FEB Strategic Plan agendas have a policy basis that is consistent, proportional, easy to implement, and does not conflict with university regulations. Regulations are seen as control instruments that link mandate, process, authority, data, risk and accountability.

Each priority regulation needs to have an owner, scope, legal basis, linkage with VMTS, preparation or revision schedule, consultation mechanism, implementation test, socialization, and effectiveness evaluation. Faculty regulations may not repeat university provisions without clear operational needs.

FEB regulatory priorities for the 2025–2029 period include the OBE curriculum, digital learning and AI, inclusive services, research, PkM, cooperation, data management, laboratory use, infrastructure, human resource development, financial governance and risk management.

Minimum evidence includes regulatory registers, Dean's decisions, SOPs, consultation results, evidence of socialization, implementation evaluation, complaints, and follow-up. The main risks are regulations that overlap, are not up to date, are difficult to implement, are not socialised, or do not have people in charge.

Success is marked when regulations speed strategy implementation, reduce procedural conflicts, clarify responsibilities, and provide a basis for corrective action.

POLICY DEEPTHING CHAPTER III • III. 24 Implementing organizational structure

The implementing organizational structure is directed at ensuring that each goal, target, programme, process and risk of the FEB Strategic Plan has a clear owner. The structure is not only assessed based on the completeness of the position, but also suitability of mandate, capacity, span of control, decision flow, and ability to work across functions.

The Dean is responsible for the strategic direction and accountability of the faculty. The Deputy Dean coordinates areas according to his authority. The study programme manages the curriculum, learning, students, lecturers and academic achievements. The quality assurance unit supports PPEPP and quality audits. Administration and academic

administration carry out service functions, while laboratory managers, cooperation, student affairs and other units carry out supporting functions.

FEB has 6 study programmes consisting of bachelor's, master's and doctoral programmes. Apart from that, FEB manages two buildings on Jalan Kaligawe and Jalan Seroja. This condition requires division of authority, coordination of services, and a clear escalation flow.

Minimum evidence includes organizational structure, job descriptions, responsibility matrices, process maps, SOPs, approval authority, service standards, and capacity evaluation. The main risks are overlapping mandates, positions without adequate authority, dependence on individuals, and decisions that are hampered by bureaucratic flow.

Success is marked when each process has an owner, decisions can be made in a timely manner, and coordination between units produces consistent service.

POLICY DEEPTHING CHAPTER III • III. 25 Vertical and horizontal coordination

Vertical and horizontal coordination is directed at connecting decisions of universities, faculties, study programmes and service units on cross-functional agendas such as curriculum, BudAI, inclusive learning, AI, internationalization, research, PkM, data and quality assurance. Coordination must result in decisions and follow-up, not just a meeting forum.

Vertical coordination ensures that university policies are translated into Strategic Plans, Renja, RKAT, indicators and FEB activities. Instead, faculty data, needs, risks, and achievements are consistently reported to the university as a basis for decision making and resource support.

Horizontal coordination connects the Dean, Deputy Dean, study programmes, quality assurance, administration, academic administration, laboratory management, student affairs, cooperation and related units. Each cross-unit issue needs to have a primary owner, supporting units, decision agenda, deadline, and resolution criteria.

Minimum evidence includes meeting agendas, minutes, decisions, division of tasks, service standards, follow-up registers, and proof of completion. The main risks are forums without decisions, late follow-up, unclear division of tasks, and differences in data between units.

Success is marked when coordination reduces duplication, speeds up problem solving, and maintains consistency of service across all study programmes and both FEB buildings.

POLICY DEEPTHING CHAPTER III • III. 26 Pentahelix synergy

Pentahelix synergy is aimed at developing partnerships that connect FEB with academics, government, business and industry, society and the media. In its implementation, professional organisations and alumni can also be involved according to programme needs and the results to be achieved.

Partners are selected based on relevance, capacity, integrity, contribution and sustainability, not just to increase the number of cooperation documents. Every strategic partnership needs to go through needs mapping, due diligence, joint design, contribution sharing, output agreements, financing, risk management, evaluation and sustainability strategies.

Synergy can be developed through curriculum preparation, practitioner lecturers, internships, graduate recruitment, applied research, MSME mentoring, certification, policy development, publications, innovation, entrepreneurship, and knowledge dissemination through the media.

Minimum evidence includes partner maps, cooperation documents, implementation plans, distribution of contributions, joint outcomes, funding, partner satisfaction, evaluation and programme sustainability. The main risks are domination by one party, administrative

partnerships, conflicts of interest, low contributions, and programmes that stop after funding is completed.

Success is marked when knowledge and resources flow both ways, partnerships produce measurable outcomes, and the benefits support the quality of the tridharma and community development.

POLICY DEEPTHING CHAPTER III • III. 27 Governance and accountability

Governance and accountability are directed at unifying target setting, performance contracts, budgeting, monitoring, risk management, audits, corrective actions and benefit evaluation in one FEB management calendar. Accountability does not stop at submitting reports, but at the ability to explain the relationships between resources, processes, results, risks and decisions.

Implementation requires a cascade of targets from faculty to study programmes and units, regular performance dashboards, deviation-based meetings, risk registers, audits, and escalation mechanisms. Leaders need to use the same data sources for planning, evaluation, accreditation, and resource allocation.

In 2024, FEB's actual revenue will be IDR 49, 735, 450, 000 and expenditure will be IDR 32, 482, 471, 930. In 2025, revenue will be IDR 58, 051, 975, 000 and expenditure will be IDR 40, 132, 162, 152. This data needs to be analysed together with programme achievements, service quality, tridharma results, and budget benefits so that accountability is not only oriented towards absorption.

Minimum evidence includes Strategic Plan, Renja, RKAT, performance contracts, indicator dashboards, realisation reports, risk registers, audit results, corrective decisions, tridharma reports, financial reports and follow-up. Each data needs to have a definition, primary source, period, owner, validation status, and change track.

The main risks are targets without resources, inconsistent indicators, late reports, different data between units, and incomplete follow-up. Success is marked when decisions are traceable, resources are directed towards priorities, and accountability shows tangible benefits.

POLICY DEEPTHING CHAPTER III • III. 28 Management of changes to the Strategic Plan

The Strategic Plan change management is directed at ensuring that the FEB transformation for the 2025–2029 period is adopted as a way of working, rather than remaining as a planning document. Change needs to be managed through leadership, communication, participation, competency development, measurable early results, managing resistance, and reinforcing new behaviours that align with BudAI.

Implementation begins with mapping stakeholders, readiness of study programmes and units, and the level of influence of changes. The next stage includes setting priorities, developing a communication plan, developing competencies, pilot projects, expanding effective practices, and integrating changes into routine processes and financing.

Every change agenda must have:

- Change owner;
- Affected groups;
- Initial and target conditions;
- Adoption indicators;
- Competency needs;
- Communication strategy;
- Resource support;

- Risk and mitigation;
- Feedback mechanisms; And
- Sustainability evaluation.

FEB change priorities may include implementing OBE, BudAI integration, digital learning and AI, strengthening superior research, measuring the impact of PkM, internationalization, data integration, two-building services, revenue diversification, and performance-based governance.

Minimum evidence includes readiness maps, change plans, communication materials, training checklists, pilot project results, adoption surveys, resistance records, corrective decisions, as well as evidence of integration into SOPs and RKATs.

The main risk is that change is understood as simply changing documents, one-way communication, training without implementation, unaddressed resistance, and dependency on individuals. Success is marked when new practices are used consistently, competence increases, results can be measured, and changes persist despite management changes.

CHAPTER IV. PERFORMANCE TARGET

4. 1. UNISSULA FEB Strategic Plan Framework for 2025–2029

The framework links institutional capital, transformation levers, tridharma and governance processes, and outcomes on graduates, society, knowledge, reputation and sustainability. The target year is set by taking into account the available initial conditions, university capacity, the 2025–2029 Ministry of Education and Technology Strategic Plan interval, as well as the direction of universities with international reputation. Targets are managerial ambitions; achievements are only recognised after the evidence is verified.



Figure 4. 1 UNISSULA FEB Strategic Plan Framework 2025–2029

Table 4. 1 Strategic Plan performance measurement architecture

Level	Function	Owner	Review frequency
Strategic goals	The final results are to be achieved in 2029	Chancellor/Foundation	Year/middle/end
Strategic goals	Intermediate results are controlled by the Faculty	Dean	Quarterly/yearly
IKSS	Quantitative measures of targets	Indicator owner	Semester/year
IKK	Output activities that contribute directly	Implementation unit	Month/quarter
Risk	Uncertainty about targets	Risk owner	Quarterly
Budget	Priority and outcome based resources	WD 2	Monthly/quarterly

Quantitative data-based analytical deepening: the 2025–2029 Strategic Plan change trajectory

The trajectory of change uses FEB performance indicators with reference to initial conditions and performance achievements in 2021–2025 sourced from the FEB Dean's Report. The 2029 targets include 100% full implementation of OBE, 70% lecturer involvement in research, 80% impact of PkM programmes, 100% international accreditation/recognition of study programmes, 100% timely follow-up on audit findings, and 100% integration of core services. Each is monitored using a denominator and evidence according to the indicator definition.

Target trajectories are not averaged into one faculty score because the object, denominator, and level of difficulty of each indicator are different. Investment priorities are determined based on gaps in targets, implementing capacity, risks and financing capabilities. The initial stage strengthens operational definitions, initial conditions, regulations, competencies and data integration; the next stage expands practices proven to produce benefits.

The 2027 mid-term evaluation was carried out to assess the progress of each indicator towards the set targets. Deviations are assessed based on data validity, programme design, implementing capacity, investment, and environmental changes. Changes to targets are only made through a documented decision by the Dean of FEB; Realisation updates do not automatically replace preset targets. Data that is not yet available or not comparable is not recorded as zero, while the achievement and target values are maintained according to the reference data source for each indicator.

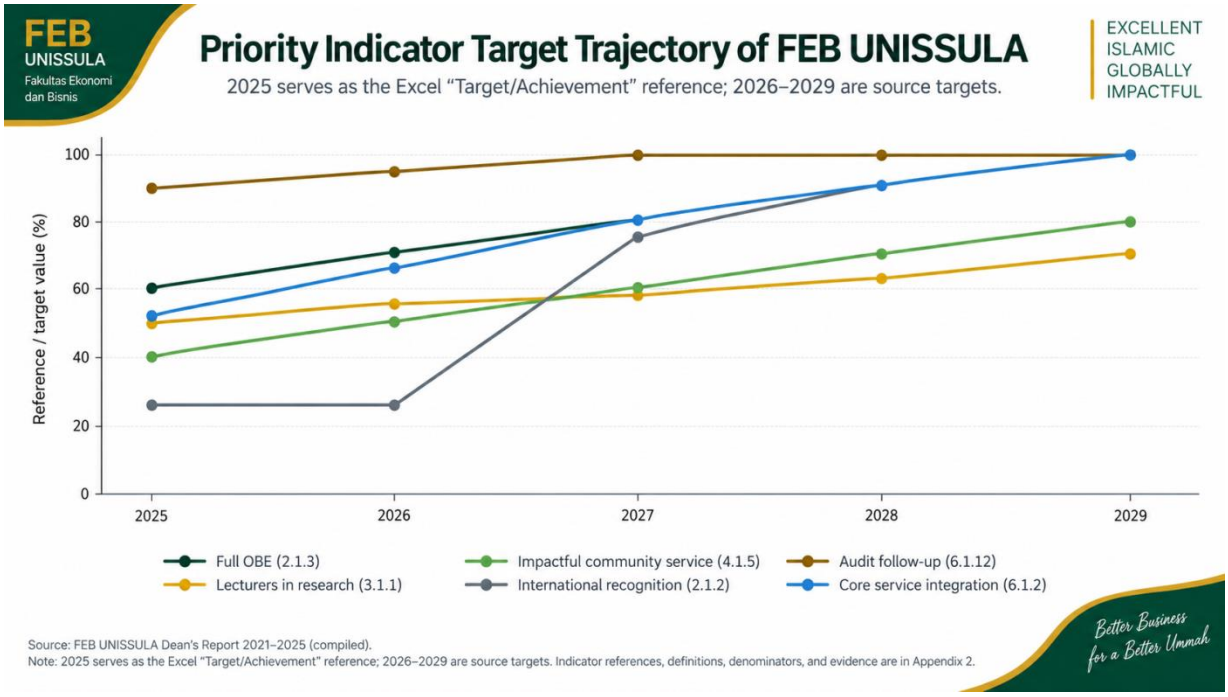

Figure 4. 2 Indicator targets 2025–2029

IN-DEPTH IN PERFORMANCE METHODOLOGY • IV. 01 Performance architecture and results chain

The performance architecture and results chain are directed to ensure that all FEB UNISSULA programmes have clear relationships between inputs, activities, outputs, results, strategic goals, strategic objectives and impacts. Each relationship is equipped with assumptions, risks, indicators, people in charge and resources so that the contribution of each programme to achieving FEB's strategic vision and targets can be traced and evaluated. Islamic Academic Culture (BudAI) is the basis for all implementation to be trustworthy, fair, high quality, participatory and benefit-oriented.

Implementation is carried out through determining initial conditions, mapping gaps, and preparing a results chain at the faculty, study programme and support unit levels. Policies, human resource capacity, academic processes, technology, financing, as well as student and stakeholder experiences are placed as elements that influence each other. Each intervention needs to explain the problem being addressed, the changes expected, the outcomes produced, the outcomes aimed for, as well as the risks that could hinder the achievement of FEB's strategic targets.

The initial conditions of FEB as shown in the FEB Dean's Report are used as a basis for testing the reasonableness of the relationship between resources, activities, targets and results. Initial condition data not only functions as a comparison of achievements, but also becomes the basis for determining priority levels, intervention capacity, financing needs, and target feasibility for each FEB strategic goal.

Minimum evidence includes a result chain map or matrix, indicator metadata, key activities, person in charge, budget allocation, data source, realisation, deviation analysis, and follow-up. Each indicator must have an operational definition, formula, units, measurement period, primary source, data owner, and track of changes. Control needs to distinguish between process, output, outcome, impact and risk indicators so that activities are not used as a substitute for substantive measures of success.

The main risks are the disconnection between FEB's activities and strategic objectives, fragmentation between units, targets without resource support, and the dominance of activity size. Therefore, target changes are only made after data validity, root causes, effectiveness of intervention design, implementing capacity, risks and financial support have been reviewed and documented. The success of FEB's performance architecture is marked when each programme is able to measurably demonstrate its contribution to strategic goals, strategic objectives, and ultimately the achievement of FEB UNISSULA's vision.

IN-DEPTH IN PERFORMANCE METHODOLOGY • IV. 02 Target setting method

The target setting method is aimed at ensuring that the Strategic Plan targets are prepared in a challenging, realistic, measurable and accountable manner. The determination must consider initial conditions, historical trends, institutional capacity, investment sequence, regulations, external benchmarks, risks, and the level of ambition for change in a proportional manner. BudAI is the basis for the target setting process to be trustworthy, fair, quality, participatory and benefit-oriented.

The initial conditions of the institution as shown in Table 1. 2 and Deepening I. 07 are the main starting point. This data is used to assess the gap between actual conditions and expected results, test resource capabilities, determine the speed of change, and develop annual target scenarios. Thus, targets are not set based on aspirations alone, but through a cause-and-effect relationship between policy, human resources, academic processes, technology, financing and user experience.

Target setting needs to be linked to a portfolio of interventions that support its achievement. Each unit must determine contributions, schedules, cost requirements, dependencies between programmes, intermediate indicators, and decision points if initial assumptions are not met. Targets that require capacity building must be accompanied by clear interventions, such as human resource development, strengthening digital systems, improving processes, investing in facilities, or expanding partnerships.

Minimum evidence includes validated historical data, scenarios, comparative benchmarks, calculation assumptions, risk analysis, resource requirements, discussion minutes, and leadership approval. Each target must have an operational definition, formula, units, data source, indicator owner, measurement period, and a track of changes so that the setting process can be audited.

Control needs to prevent targets without initial conditions, duplication of reporting, changes in definitions, and adjustments to targets just to adjust achievements. Quarterly reviews are used to monitor implementation deviations and barriers, while annual evaluations assess intervention effectiveness, cost efficiency, risk, inclusion, and sustainability. Changes to targets can only be made after data validity, root causes, design effectiveness, implementing capacity, and financial support have been reviewed and documented.

The success of the target setting method is marked when each target has a clear data basis, a rational level of ambition, adequate resource support, and a control mechanism that allows corrections to be made without reducing the integrity of the strategic target.

IN-DEPTH IN PERFORMANCE METHODOLOGY • IV. 03 Guarantee of performance data

Performance data assurance is directed at ensuring that each indicator is supported by data that is accurate, consistent, timely, complete and traceable. Management must clearly differentiate the responsibilities of indicator owners, data owners, verifiers and auditors so that the measurement process does not stop at administrative completeness, but produces information that can be used reliably in decision making. BudAI is the basis for data management to be trustworthy, fair, quality, participatory and benefit-oriented.

Implementation of data assurance needs to be built through governance that links indicator policies, data sources, information systems, validation processes, security, reconciliation and audit. Each indicator must have an operational definition, formula, units, primary source, measurement period, data owner, party carrying out the verification, and a correction mechanism. This separation of functions is necessary to reduce conflicts of interest, prevent double counting, and maintain consistency between units.

The application inventory in Deepening I. 35 and Figure 1. 23 is a reference for the readiness of an institution's data architecture. Performance assurance assesses integration, interoperability, security, availability, recovery, and user support, not just the number of applications. Each indicator should have one primary data source, object identity, change control, and clear verification responsibilities.

Minimum evidence includes data dictionaries, input controls, reconciliation results, source evidence samples, validation logs, audit trails, and correction records. Every data change must be traceable to the time, source, implementer, reason for the change, and authorised approval. Risk-based quality assurance needs to prioritise indicators that have a direct impact on Strategic Plan targets, accreditation, budgeting, external reporting and strategic decisions.

The main risks include differences in definitions, duplication of records, data that is not up to date, weak segregation of functions, corrections without a trace, and dependence on one system or personnel. Therefore, data quality indicators need to include accuracy, completeness, consistency, timeliness, traceability and source reliability. If there are deviations in achievements, universities must first ensure the validity of the data before assessing programme effectiveness or adjusting targets.

The success of performance data assurance is marked when the numbers used in planning, monitoring, evaluation, accreditation and reporting come from the same definition and database, can be verified and support decisions quickly and responsibly.

IN-DEPTH IN PERFORMANCE METHODOLOGY • IV. 04 Year review and learning

Annual reviews and learning are directed at ensuring that the implementation of the FEB UNISSULA Strategic Plan is monitored, evaluated and improved systematically based on evidence. Monthly, quarterly, annual, mid-period and end-of-period reviews have different decision functions, ranging from operational control, deviation correction, evaluating the effectiveness of interventions, to assessing the sustainability of strategies. BudAI is the basis for the evaluation process to be trustworthy, fair, quality, participatory and benefit-oriented.

Each level of review needs to link indicator achievement, resource use, risk, process quality, and changes in the strategic environment. Monthly reviews are used to detect operational bottlenecks; quarterly reviews assess deviations and effectiveness of corrective actions; annual evaluation assessing target achievement, financing efficiency, and reallocation needs; while the mid- and end-of-period evaluation assesses the relevance of the strategy, the sustainability of results, and the need for refinement of policy direction.

The budget realisation data presented in I. 33 and Figure 1. 22 is used as an example of the application of this mechanism. Differences between plans and realisation must be analysed together with performance achievements to determine whether deviations are caused by planning accuracy, implementing capacity, changing needs, efficiency, or external factors. Thus, budget evaluation does not stop at the level of absorption, but assesses the relationship between costs, outputs, results and strategic benefits.

Minimum evidence includes performance dashboards, deviation analysis, risk progression, evaluation of intervention effectiveness, resource reallocation decisions, as well as records of corrective actions. Data must have an operational definition, period, primary source, owner, validation status, and change track. The results of the review should result in clear decisions regarding which programmes to maintain, improve, expand, reallocate, or terminate based on evidence of performance and risk.

Targets are not adjusted just because realisation is below plan. Target changes must be preceded by a review of data validity, root causes, design effectiveness, implementation capacity, environmental changes, and financial support. The success of the review and learning mechanism is marked when the Strategic Plan functions as a dynamic management instrument, capable of detecting deviations early, strengthening effective practices, and adapting interventions without losing UNISSULA's strategic direction and values.

IN-DEPTH IN PERFORMANCE METHODOLOGY • IV. 05 Relationship between performance and funding

The link between performance and funding is directed at ensuring that resource allocation follows strategic priorities and the results to be achieved, not just financing activities. Budget determination needs to consider priority indicators, programme readiness, level of risk, unit costs, expected benefits, and sustainability of financing. BudAI is the foundation for resource management to be trustworthy, fair, quality, participatory and benefit-oriented.

Implementation is carried out by linking targets, performance indicators, programmes, resource requirements, and RKAT in one performance-based budgeting framework. Each programme proposal needs to explain the problem being addressed, output, results, cost requirements, risks, person in charge, and its contribution to strategic targets. Programmes with high impact, adequate readiness, and a strong contribution to achieving the Strategic Plan receive priority, while programmes with low benefits or limited evidence of effectiveness need to be evaluated before receiving further support.

The budget realisation data presented in I. 33 and Figure 1. 22 are used to test the consistency between plans, realisation, outcomes, results and benefits. Budget deviations are not enough to be assessed based on the level of absorption, but need to be analysed against achievement of indicators, changes in risk, cost efficiency and programme sustainability. Thus, high realisation does not automatically indicate good performance if it does not produce comparable outcomes.

Minimum evidence includes programme feasibility studies, RKAT, performance contracts, budget realisation, outcomes, unit cost analysis, and cost-benefit assessments. Each piece of evidence must have an operational definition, period, primary source, person in charge, validation status, and change track so that the relationship between budget and results can be traced consistently.

The main risks are historical custom-based allocation, programme fragmentation, targets without resource support, and the use of absorption rates as a proxy for success. Therefore, financial indicators must be paired with indicators of results, process quality, efficiency, risk and sustainability. The success of this agenda is marked when funding functions as a transformation instrument that directs resources to programmes with the greatest contribution to achieving UNISSULA's strategic goals and objectives.

4. 2. Performance Indicators

Performance indicators follow the “IKSS for update 07092026. xlsx” file, especially the “IKSS Hierarchy” and “Activity Indicators” sheets. The details include six strategic objectives, nine strategic targets, 81 IKSS, and 232 activity indicators. New IKSS 1. 1. 6 and 4. 1. 7 have been included. Formulation, unit, target, person in charge, frequency and evidence. The “Target/Achievement 2025” value is differentiated from the realisation of the Chapter I graph; Source discrepancies are noted in Appendix 2, while the IKK matrix is presented in Appendix 2.

4. 2. 1. Strategic Objective Performance Indicators 1

Realising the reconstruction, development and application of science and technology based on Islamic values as well as the internalization of Islamic Academic Culture consistently and sustainably. This goal is outlined through 6 IKSS. The figure 2025 is a reference for initial conditions

Table 4. 1 Strategic Target Performance Indicators Strategic Objective 1

Code	Strategic Target Performance Indicators	Unit	Reference 2025	2026	2027	2028	2029	Type/category	Person in charge/frequency
1.1.1	A study programme that explicitly integrates Islamic values and Islamic Academic Culture (BudAI) in CPL, study materials, assessments, research, and PkM	%	60	70	80	90	100	Outer; IKT	GPM/Prodi Quarterly/Year
1.1.2	Courses that use real problem solving projects in an integrative manner through a STEAM approach	%	20	30	40	50	60	Outer; IKT	UPM/Faculty Quarter/Year
1.1.3	Research that substantively reconstructs or applies science and technology based on Islamic values	%	42	44	46	48	50	Outer; IKT	P4MT Quarterly/Yearly
1.1.4	Islamic Academic Culture (BudAI) strengthening programme whose impact is evaluated every year	%	8	10	12	14	16	Outer; IKT	UPM/FakYear
1.1.5	Index of internalization of Khaira Ummah values in students and graduates	Index (1–5)	3,6	3,75	3,9	4,05	4,2	Results; IKU	UPM/GPMFak/Prodi Quarterly/Year
1.1.6	Interdisciplinary academic activities that bring together the Islamic worldview and STEAM	Activities	12	18	24	30	36	Outer; IKU	UPM/GPMFak/Prodi Quarterly/Year

4. 2. 2. Strategic Objective Performance Indicators 2

The realisation of superior, Islamic, inclusive, flexible, adaptive, accelerated, student-centred and STEAM-based higher education with the support of quality human resources to produce a generation of Khaira Ummah and tafaqquh fiddin ulama cadres who are internationally competitive. This goal is outlined through 15 IKSS. The figure 2025 is a reference for initial conditions

Table 4. 1 Strategic Target Performance Indicators Strategic Objective 2

Code	Strategic Target Performance Indicators	Unit	Reference 2025	2026	2027	2028	2029	Type/category	Person in charge/frequency
2.1.1	Superior accredited study programme	%	74	78	82	86	94	Outer; IKU	UPM/Semester Faculty
2.1.2	The study programme obtains international accreditation/recognition	%	26	26	75	90	100	Outer; IKU	UPM/International Cooperation Unit Semester
2.1.3	The study programme fully implements the OBE curriculum	%	60	70	80	90	100	Process; IKU	GPM/Semester Study Programme
2.1.4	The course applies STEAM integrative projects	%	15	30	45	60	75	Process; IKU	GPM/Semester Study Programme
2.1.5	New students registering	%	90,8	92	93	94	95	Outer; IKU	PMBSemester Unit
2.1.6	Active student	%	22.682	6	10	11	12	Outer; IKU	PMBSemester Unit
2.1.7	Convert registrants to registrations	%	85	86	87	88	90	Outer; IKU	PMB Unit/Semester Study Programme
2.1.8	Number of titles in the library collection	Thousands of titles	13,97	20	22	24	30	Input/Process; IKU	Semester Library Unit

2.2.1	Priority buildings/facilities that meet accessibility standards	%	30	45	60	80	100	Outer; IKU	UPM Semester
2.2.2	Accessible priority digital services	%	40	55	70	85	100	Outer; IKU	UPM/GPM Semester
2.2.3	The study programme applies UDL and reasonable accommodation	%	20	35	50	70	85	Process; IKU	UPM Semester
2.2.4	Courses are available in flexible/hybrid mode	%	35	45	55	65	75	Outer; IKU	GPM/Semester Study Programme
2.2.5	The study programme provides a fast track/acceleration pathway	%	20	25	30	50	60	Outer; IKU	GPM/Semester Study Programme
2.2.6	Students follow a structured acceleration/enrichment pathway	%	5	7	9	11	15	Outer; IKU	GPM/Semester Study Programme
2.2.7	Recipients of inclusive scholarships/disabilities/vulnerable groups	%	10,17	11	12	13	15	Outer; IKU	PMB/UPMSemester units
2.2.8	Satisfaction of disability service users	%	75	78	82	86	90	Results; IKU	UPM Semester
2.3.1	Student achievements at regional/national/international level	%	1	1,5	2	3	5	Outer; IKU	UPM/Semester Faculty
2.3.2	Graduate on time	%	60	65	70	75	80	Outer; IKU	GPM/Semester Study Programme
2.3.3	Graduates work, entrepreneurship, or further study <=12 months	%	70	73	76	79	82	Results; IKU	UPM/Tracer Study Semester
2.3.4	Graduates have competency/professional certification	%	35	45	55	65	75	Outer; IKU	GPM/Semester Study Programme

2.3.5	Graduates meet established English/Arabic language standards	%	60	68	75	80	85	Outer; IKU	GPM/Semester Study Programme
2.3.6	Graduates pass digital and AI literacy assessments	%	30	45	60	75	85	Outer; IKU	GPM/Semester Study Programme
2.3.7	Student to lecturer ratio	Ratio	1:35,4	1:35	1:34	1:33	1:30	Outer; IKU	SDI/GPMSemester units
2.3.8	Graduates meet the Khaira Ummah competency profile	%	75	78	81	84	87	Outer; IKU	Study Programme/GPMSemester
2.4.1	Lecturers with doctoral/S3 qualifications	%	48,1	50	52	54	60	Input/Process; IKU	SDI Unit/Fact Quarter/Year
2.4.2	Professor to all lecturers	%	15,6	16	17	18	20	Outer; IKU	SDI Unit/Fact Quarter/Year
2.4.3	Lecturer with the position of Associate Professor	%	14,1	17	19	23	25	Outer; IKU	SDI Unit/Fact Quarter/Year
2.4.4	Certified educator lecturer	%	77	80	83	86	90	Outer; IKU	SDI Unit/Fact Quarter/Year
2.4.5	Lecturers complete training in STEAM and digital-AI pedagogy	%	25	40	55	70	85	Outer; IKU	SDI Unit/UPMT Quarter/Year
2.4.6	Lecturers gain international academic experience	%	10	15	20	25	30	Outer; IKU	SDI Unit/International Cooperation Unit Quarterly/Year

2.4.7	Education staff have relevant competency certification	%	20	30	40	50	60	Outer; IKU	SDIT Unit Quarter/Year

4. 2. 3. Strategic Objective Performance Indicators 3

Producing research, scientific publications, intellectual property, designs, prototypes, innovations and STEAM-based technology products that are superior, impactful, based on Islamic values, and have an international reputation. This goal is outlined through 1 IKSS. The figure 2025 is a reference for initial conditions

Table 4. 1 Strategic Target Performance Indicators Strategic Objective 3

Code	Strategic Target Performance Indicators	Unit	Reference 2025	2026	2027	2028	2029	Type/category	Person in charge/frequency
3.1.1	Lecturers are involved in research in the current year	%	52	56	58	60	70	Outer; IKU	P4MT Quarterly/Yearly
3.1.2	Articles in reputable international journals compared to the number of lecturers	%	37	41	45	50	53	Outer; IKU	P4MT Quarterly/Yearly
3.1.3	Scopus/WoS indexed articles that receive citations	%	42	47	50	55	60	Outer; IKU	P4M/Library UnitYear
3.1.4	Publication in reputable international proceedings	%	17	24	30	35	40	Outer; IKU	P4MYear
3.1.5	Certified intellectual property	Amount	90	120	150	170	180	Outer; IKU	P4MT Quarterly/Yearly
3.1.6	Draft patent application/simple patent filed	Amount	3	5	7	10	12	Outer; IKU	P4MT Quarterly/Yearly
3.1.7	Research reaches the stages of innovation readiness/TKT set by the university	Amount	4	6	8	10	12	Outer; IKU	P4MT Quarterly/Yearly
3.1.8	Books, appropriate technology, models, prototypes, or design work used	Amount	105	109	112	115	118	Outer; IKU	P4MT Quarterly/Yearly

3.1.9	National and international external research funding	Rp billion	3,5	3,9	4	4,1	4,2	Outer; IKU	P4M/Finance Unit Quarter/Year
3.1.10	Cross-disciplinary collaborative research with overseas/industry partners	%	4	6	10	12	15	Results; IKU	P4M/International Cooperation Unit Quarterly/Year
3.1.11	The book has an ISBN	%	12	14	16	19	23	Outer; IKU	Unit P4M/Fak Quarter/Year

4. 2. 4. Strategic Objective Performance Indicators 4

Realisation of community service, Islamic da'wah, and implementation of quality, impactful, and sustainable STEAM-based solutions to improve community welfare and build Islamic civilization within the framework of rahmatan lil 'alamin. This goal is outlined through 7 IKSS. The figure 2025 is a reference for initial conditions

Table 4. 5 Strategic Target Performance Indicators Strategic Objective 4

Code	Strategic Target Performance Indicators	Unit	Reference2025	2026	2027	2028	2029	Type/category	Person in charge/frequency
4.1.1	Community service that integrates Islamic values and the preaching of rahmatan lil 'alamin	%	26,9	32	35	37	40	Outer; IKU	P4MT Quarterly/Yearly
4.1.2	Community service based on UNISSULA research results or innovation	%	40	43	45	48	50	Outer; IKU	P4MT Quarterly/Yearly
4.1.3	Lecturers receive external PkM grants	%	1,6	1,7	1,8	1,9	2	Outer; IKU	P4MT Quarterly/Yearly
4.1.4	New active PkM partnerships	Amount	10	10	10	10	10	Outer; IKU	P4MT Quarterly/Yearly
4.1.5	PkM programmes that demonstrate improvements in social, economic, health, education, environmental or partner governance outcomes	%	40	50	60	70	80	Results; IKU	P4MT Quarterly/Yearly

Code	Strategic Target Performance Indicators	Unit	Reference2025	2026	2027	2028	2029	Type/category	Person in charge/frequency
4.1.6	External PkM funding	Rp billion	0,26	0,31	0,4	0,45	0,5	Outer; IKU	P4MT Quarterly/Yearly
4.1.7	PkM/STEAM challenge programme involving students across study programmes	Amount	15	20	25	30	35	Outer; IKU	P4MT Quarterly/Yearly

4. 2. 5. Strategic Objective Performance Indicators 5

The realisation of internationalization of the tridharma, scientific friendship, strategic partnerships, mobility, recognition and global reputation in the economic and business fields of FEB UNISSULA intensively and sustainably. This goal is described through 5 IKSS. The figure 2025 is a reference for initial conditions

Table 4. 1 Strategic Target Performance Indicators Strategic Objective 5

Code	Strategic Target Performance Indicators	Unit	Reference 2025	2026	2027	2028	2029	Type/category	Person in charge/frequency
5.1.1	Active international cooperation	%	10	11	12	13	15	Outer; IKT	International Cooperation Unit/Fact Quarter/Year
5.1.2	International cooperation with documented implementation	%	45	55	65	75	80	Outer; IKT	International Cooperation Unit /Fact Quarterly/Year
5.1.3	New/inbound international students	%	0,11	0,2	1	1,2	2	Outer; IKT	International Cooperation Unit/Fact Quarter/Year
5.1.4	International outbound students	%	0,22	0,8	2	2,3	3	Outer; IKT	International Cooperation Unit/Fact Quarter/Year

5.1.5	Visiting professor/international expert	People	2	2	3	4	6	Outer; IKT	International Cooperation Unit / Quarterly / Yearly Study Programme
5.1.6	Scopus/WoS publication with international coauthors	%	20	24	28	32	35	Outer; IKT	P4M/International Cooperation UnitYear
5.1.7	Active international research/PKM projects	Project	13	20	26	32	40	Outer; IKT	P4M/International Cooperation Unit Quarterly/Year

4. 2. 6. Strategic Objective Performance Indicators 6

The realisation of university governance that is trustworthy, professional, inclusive, adaptive, based on data, digital technology and artificial intelligence through quality assurance, risk management, funding sustainability and ongoing institutional improvements. This goal is outlined through 2 IKSS. The figure 2025 is a reference for initial conditions

Table 4. 7 Strategic Target Performance Indicators Strategic Objective 6

Code	Strategic Target Performance Indicators	Unit	Reference2025	2026	2027	2028	2029	Type/category	Person in charge/frequency
6.1.1	Integrated information system	System	27	30	35	37	40	Input/Process; IKU	UPM/Quarterly Facts/Year
6.1.2	Core services are integrated via SSO/API and a single data source	%	50	65	80	90	100	Outer; IKU	UPM/Quarterly Facts/Year
6.1.3	AI governance, data, privacy and academic integrity policies	Document	1	1	1	1	1	Input/Process; IKT	UPM/Quarterly Facts/Year
6.1.4	Faculty implement managed AI services/learning	Faculty	4	7	10	13	13	Outer; IKT	UPM/Quarterly Facts/Year
6.1.5	Availability of key digital systems	% uptime	99	99,3	99,5	99,7	99,9	Input/Process; IKU	UPM/Quarterly Facts/Year

Code	Strategic Target Performance Indicators	Unit	Reference2025	2026	2027	2028	2029	Type/category	Person in charge/frequency
6.1.6	Internet bandwidth capacity	Gbps	3	3,5	4,5	5,5	7	Input/Process; IKU	UPM/FakMonthly/Quarterly
6.1.7	Realisation of revenue budget	%	74	80	84	88	95	Outer; IKU	UPM/FakMonthly/Quarterly
6.1.8	Realisation of expenditure budget	%	76	80	84	88	95	Outer; IKU	UPM/FakMonthly/Quarterly
6.1.9	Annual income	Rp billion	493,61	520	546	573	632	Outer; IKT	UPM/FakMonthly/Quarterly
6.1.10	Non-education fee income to total income	%	10	13	16	20	25	Outer; IKT	UPM/FakMonthly/Quarterly
6.1.11	Minimum surplus margin	%	15,75	14	14	14	14	Outer; IKT	UPM/Quarterly Facts/Year
6.1.12	Timely follow-up of audit findings	%	90	95	100	100	100	Outer; IKU	UPM/GPMFak/rodiQuarterly/Year
6.1.13	University service satisfaction index	%	80	82	85	88	90	Results; IKU	UPM/Quarterly Facts/Year

IKSS OPERATIONAL DICTIONARY

The following equation is a mathematical presentation in calculating strategic target performance indicators. I represents the value of the indicator and t the reporting period. The source formulation is maintained; If the percentage unit is still paired with a calculation formula or the denominator has not been explained, the percentage is not created. Notes on source consistencies and differences are presented in Appendix 2.

The following equation is a mathematical presentation in calculating strategic target performance indicators. I represents the value of the indicator and t the reporting period. The source formulation is maintained; If the percentage unit is still paired with a calculation formula or the denominator has not been explained, the percentage is not created. Notes on source consistencies and differences are presented in Appendix 2.

IKSS 1. 1. 1 Study programme that explicitly integrates Islamic values and Islamic Academic Culture (BudAI) in CPL, study materials, assessments, research, and PkM

Target 1. 1 • Strengthen the reconstruction of science and technology based on Islamic values and Islamic academic culture.

Operational definition: Percentage of study programmes that explicitly integrate Islamic values and Islamic Academic Culture in CPL, study materials, assessments, research, and PkM that meet the definition, criteria, period, and minimum evidence in the FEB UNISSULA data dictionary.

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 60. Target 2026: 70; 2027: 80; 2028: 90; 2029: 100.

Responsible person: GPM/Prodi. Frequency: Quarterly/Yearly. Level of application: Faculty/Prodi.

Minimum data and evidence sources: Academic/OBE systems; RPS; rubric; LMS; review minutes.

Supporting activities: 3 IKK in Appendix 2.

IKSS 1. 1. 2 Courses that use real problem solving projects in an integrative manner using the STEAM approach

Target 1. 1 • Strengthen the reconstruction of science and technology based on Islamic values and Islamic academic culture.

Operational definition: Percentage of courses that use real problem solving projects in an integrative manner using a STEAM approach that meets the definition, criteria, period and minimum evidence in the FEB UNISSULA data dictionary.

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 20. Target 2026: 30; 2027: 40; 2028: 50; 2029: 60.

Responsible person: UPM/Faculty. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: Academic/OBE systems; RPS; rubric; LMS; STEAM project portfolio; evaluation minutes.

Supporting activities: 2 IKK in Appendix 2.

IKSS 1. 1. 3 Research that substantively reconstructs or applies science and technology based on Islamic values

Target 1. 1 • Strengthen the reconstruction of science and technology based on Islamic values and Islamic academic culture.

Operational definition: Percentage of research that substantively reconstructs or applies science and technology based on Islamic values that meets the eligibility criteria, is recorded as unique, validated, and has evidence in the reporting period.

$$I_{1.1.3,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 42. Target 2026: 44; 2027: 46; 2028: 48; 2029: 50.

Responsible person: P4M. Frequency: Quarterly/Yearly. Level of application: Faculty/Prodi.

Minimum data and evidence sources: research proposal/contract; research reports; publication; research roadmap.

Supporting activities: 2 IKK in Appendix 2.

IKSS 1. 1. 4 Islamic Academic Culture (BudAI) strengthening programme whose impact is evaluated every year

Target 1. 1 • Strengthen the reconstruction of science and technology based on Islamic values and Islamic academic culture.

Operational definition: Percentage of Islamic Academic Culture strengthening programmes whose impact is evaluated every year that meet the eligibility criteria, are recorded as unique, validated, and have evidence in the reporting period.

$$I_{1.1.4,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 8. Target 2026: 10; 2027: 12; 2028: 14; 2029: 16.

Responsible person: UPM/GPM Frequency: Year. Level of application: Faculty.

Minimum data and evidence sources: BudAI guidelines; programme reports; list of participants; impact evaluation instruments; follow-up plan.

Supporting activities: 2 IKK in Appendix 2.

IKSS 1. 1. 5 Index of internalization of Khaira Ummah values in students and graduates

Target 1. 1 • Strengthen the reconstruction of science and technology based on Islamic values and Islamic academic culture.

Operational definition: The average value of the Khaira Ummah internalization index for students and graduates based on standardised instruments in the measurement period.

$$I_{1.1.5,t} = \frac{N_t}{D_t}$$

Note: N_t = Number of scores from verified assessment results; D_t = number of respondents/objects assessed.

Units: Index (1–5); type: Outcome; category: IKU. Performance direction: Up is better.

Reference 2025: 3. 6. 2026 Target: 3. 75; 2027: 3. 9; 2028: 4. 05; 2029: 4. 2.

Responsible person: UPM/GPM/Student Affairs. Frequency: Quarterly/Yearly. Level of application: Faculty/Prodi.

Minimum data and evidence sources: Khaira Ummah assessment/survey instrument; student/graduate database; analysis results; follow-up plan.

Supporting activities: 2 IKK in Appendix 2.

IKSS 1. 1. 6 Interdisciplinary academic activities that bring together the Islamic worldview and STEAM

Target 1. 1 • Strengthen the reconstruction of science and technology based on Islamic values and Islamic academic culture.

Operational definition: The number of interdisciplinary academic activities that bring together the Islamic worldview and STEAM, recorded as unique, validated, and have evidence in the reporting period.

$$I_{1.1.6,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique activities that meet all criteria and have valid evidence in the reporting period.

Unit: Activity; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 12. Target 2026: 18; 2027: 24; 2028: 30; 2029: 36.

Responsible person: UPM/P4M. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: RPS/activity proposal; project portfolio; list of participants across study programmes; evaluation report; proof of follow-up.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 1. 1 Superior accredited study programme

Target 2. 1 • Increasing the quality of superior education based on OBE and STEAM.

Operational definition: Percentage of superior accredited study programmes that meet the definition, criteria, period and minimum evidence in the FEB UNISSULA data dictionary.

$$I_{2.1.1,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 74. Target 2026: 78; 2027: 82; 2028: 86; 2029: 94.

Responsible person: UPM/Fak. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: Accreditation decree; self-evaluation; assessment matrix; UPM archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 1. 2 The study programme obtains international accreditation/recognition

Target 2. 1 • Increasing the quality of superior education based on OBE and STEAM.

Operational definition: Percentage of study programmes obtaining international accreditation/recognition that meet the eligibility criteria, are recorded as unique, validated, and have evidence in the reporting period.

$$I_{2.1.2,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 26. Target 2026: 26; 2027: 75; 2028: 90; 2029: 100.

Responsible person: UPM/International Cooperation Unit. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: Accreditation decree; self-evaluation; assessment matrix; UPM archives.

Supporting activities: 3 IKK in Appendix 2.

IKSS 2. 1. 3 The study programme fully implements the OBE curriculum

Target 2. 1 • Increasing the quality of superior education based on OBE and STEAM.

Operational definition: Percentage of study programmes implementing the obe curriculum in full that meets the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.1.3,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Process; category: IKU. Performance direction: Up is better.

Reference 2025: 60. Target 2026: 70; 2027: 80; 2028: 90; 2029: 100.

Responsible person: GPM/Prodi. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: Academic/OBE systems; RPS; rubric; LMS; review minutes.

Supporting activities: 13 IKK in Appendix 2.

IKSS 2. 1. 4 The course applies STEAM integrative projects

Target 2. 1 • Increasing the quality of superior education based on OBE and STEAM.

Operational definition: Percentage of courses implementing steam integrative projects that meet the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.1.4,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Process; category: IKU. Performance direction: Up is better.

Reference 2025: 15. Target 2026: 30; 2027: 45; 2028: 60; 2029: 75.

Responsible person: GPM/Prodi. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: Academic/OBE systems; RPS; rubric; LMS; review minutes.

Supporting activities: 12 IKK in Appendix 2.

IKSS 2. 1. 5 New students registering

Target 2. 1 • Increasing the quality of superior education based on OBE and STEAM.

Operational definition: The percentage of new students who register who meet the eligibility criteria, are uniquely recorded, validated, and have proof in the reporting period.

$$I_{2.1.5,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

2025 Benchmark: 90. 8. Target 2026: 92; 2027: 93; 2028: 94; 2029: 95.

Responsible person: UPM/PMB Unit. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 1. 6 Active students

Target 2. 1 • Increasing the quality of superior education based on OBE and STEAM.

Operational definition: The percentage of active students who meet the eligibility criteria, are uniquely recorded, validated, and have proof in the reporting period.

$$I_{2.1.6,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 22, 682. Target 2026: 6; 2027: 10; 2028: 11; 2029: 12.

Responsible person: PMB Unit. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 1. 7 Convert registrants to registrations

Target 2. 1 • Increasing the quality of superior education based on OBE and STEAM.

Operational definition: Percentage of conversion of registrants into registrations that meet the definition, criteria, period and minimum evidence in the FEB UNISSULA data dictionary.

$$I_{2.1.7,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 85. Target 2026: 86; 2027: 87; 2028: 88; 2029: 90.

Responsible person: PMB/Prodi Unit. Frequency: Semester. Level of application: Faculty.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 1. 8 Number of library collection titles

Target 2. 1 • Increasing the quality of superior education based on OBE and STEAM.

Operational definition: The number of library collection titles available and validated at the end of the reporting period.

$$I_{2.1.8,t} = \frac{N_t}{D_t}$$

Note: N_t = Number of verified collection titles; D_t = 1, 000.

Unit: Thousand titles; type: Input/Process; category: IKU. Performance direction: Up is better.

2025 Benchmark: 13. 97. Target 2026: 20; 2027: 22; 2028: 24; 2029: 30.

Responsible person: UPT Library. Frequency: Semester. Level of application: Faculty.

Minimum data and evidence sources: UPT Library; evidence register; verified performance reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 2. 1 Priority buildings/facilities that meet accessibility standards

Target 2. 2 • Increase inclusive, flexible, disability-friendly and accelerated learning.

Operational definition: Percentage of priority buildings/facilities that meet accessibility standards that meet the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.2.1,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 30. Target 2026: 45; 2027: 60; 2028: 80; 2029: 100.

Responsible person: Finance Unit/UPM. Frequency: Semester. Level of application: Faculty.

Minimum data and evidence sources: Finance Unit/UPM; evidence register; verified performance reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 2. 2 Accessible priority digital services

Target 2. 2 • Increase inclusive, flexible, disability-friendly and accelerated learning.

Operational definition: Percentage of accessible priority digital services that meet the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.2.2,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 40. Target 2026: 55; 2027: 70; 2028: 85; 2029: 100.

Responsible person: UPM/GPM. Frequency: Semester. Level of application: Faculty.

Minimum data and evidence sources: CMDB; service log; BSI dashboard; security audits; data/AI governance documents.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 2. 3 The study programme applies UDL and appropriate accommodation

Target 2. 2 • Increase inclusive, flexible, disability-friendly and accelerated learning.

Operational definition: Percentage of study programmes implementing UDL and adequate accommodation that meet the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.2.3,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Process; category: IKU. Performance direction: Up is better.

Reference 2025: 20. Target 2026: 35; 2027: 50; 2028: 70; 2029: 85.

Responsible person: UPM. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: UPM; evidence register; verified performance reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 2. 4 Courses are available in flexible/hybrid mode

Target 2. 2 • Increase inclusive, flexible, disability-friendly and accelerated learning.

Operational definition: Percentage of courses available in flexible/hybrid mode that meet the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.2.4,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 35. Target 2026: 45; 2027: 55; 2028: 65; 2029: 75.

Responsible person: GPM/Prodi. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: Academic/OBE systems; RPS; rubric; LMS; review minutes.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 2. 5 The study programme provides a fast track/accelerated pathway

Target 2. 2 • Increase inclusive, flexible, disability-friendly and accelerated learning.

Operational definition: Percentage of study programmes providing fast track/accelerated pathways that meet eligibility criteria, are recorded as unique, validated, and have evidence in the reporting period.

$$I_{2.2.5,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 20. Target 2026: 25; 2027: 30; 2028: 50; 2029: 60.

Responsible person: UPM/GPM/Prodi. Frequency: Semester. Level of application: University/Faculty/Prodi.

Minimum data and evidence sources: UPM/GPM/Prodi; evidence register; verified performance reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 2. 6 Students follow a structured acceleration/enrichment pathway

Target 2. 2 • Increase inclusive, flexible, disability-friendly and accelerated learning.

Operational definition: Percentage of students following a structured acceleration/enrichment pathway who meet the eligibility criteria, are uniquely recorded, validated, and have evidence in the reporting period.

$$I_{2.2.6,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 5. Target 2026: 7; 2027: 9; 2028: 11; 2029: 15.

Responsible person: UPM/GPM/Prodi. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 2. 7 Recipients of inclusive scholarships/disabilities/vulnerable groups

Target 2. 2 • Increase inclusive, flexible, disability-friendly and accelerated learning.

Operational definition: Percentage of inclusive/disability/vulnerable group scholarship recipients who meet the eligibility criteria, are uniquely recorded, validated, and have evidence in the reporting period.

$$I_{2.2.7,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 10. 17. Target 2026: 11; 2027: 12; 2028: 13; 2029: 15.

Responsible person: UPM/GPM. Frequency: Semester. Level of application: Faculty.

Minimum data and evidence sources: UPM/GPM; evidence register; verified performance reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 2. 8 Satisfaction of disability service users

Target 2. 2 • Increase inclusive, flexible, disability-friendly and accelerated learning.

Operational definition: Percentage of satisfaction of disability service users who meet the definition, criteria, period and minimum evidence in the UNISSULA data dictionary.

$$I_{2.2.8,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Outcome; category: IKU. Performance direction: Up is better.

Reference 2025: 75. Target 2026: 78; 2027: 82; 2028: 86; 2029: 90.

Responsible person: UPM. Frequency: Semester. Level of application: University/Unit/Faculty.

Minimum data and evidence sources: UPM; evidence register; verified performance reports.

Supporting activities: 3 IKK in Appendix 2.

IKSS 2. 3. 1 Student achievements at regional/national/international level

Target 2. 3 • Increasing the quality, character of Khaira Ummah, and competitiveness of graduates.

Operational definition: Percentage of regional/national/international student achievements that meet the eligibility criteria, are uniquely recorded, validated, and have evidence in the reporting period.

$$I_{2.3.1,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 1. Target 2026: 1. 5; 2027: 2; 2028: 3; 2029: 5.

Person in charge: WD 1/Fak. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 3. 2 Graduate on time

Target 2. 3 • Increasing the quality, character of Khaira Ummah, and competitiveness of graduates.

Operational definition: Percentage of graduates on time who meet the definition, criteria, period and minimum evidence in the FEB UNISSULA data dictionary.

$$I_{2.3.2,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 60. Target 2026: 65; 2027: 70; 2028: 75; 2029: 80.

Responsible person: WD 1/Prodi. Frequency: Semester. Level of application: University/Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 3 IKK in Appendix 2.

IKSS 2. 3. 3 Graduates work, entrepreneurship, or further study <=12 months

Target 2. 3 • Increasing the quality, character of Khaira Ummah, and competitiveness of graduates.

Operational definition: Percentage of graduates working, entrepreneurial or further studying <=12 months who meet the definition, criteria, period and minimum evidence in the FEB UNISSULA data dictionary.

$$I_{2.3.3,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Outcome; category: IKU. Performance direction: Up is better.

Reference 2025: 70. Target 2026: 73; 2027: 76; 2028: 79; 2029: 82.

Person in charge: WD 1. Frequency: Semester. Level of application: University/Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 5 IKK in Appendix 2.

IKSS 2. 3. 4 Graduates have competency/professional certification

Target 2. 3 • Increasing the quality, character of Khaira Ummah, and competitiveness of graduates.

Operational definition: Percentage of graduates who have competency/professional certification that meets the definition, criteria, period and minimum evidence in the FEB UNISSULA data dictionary.

$$I_{2.3.4,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 35. Target 2026: 45; 2027: 55; 2028: 65; 2029: 75.

Responsible person: Study Programme/WD 1. Frequency: Semester. Level of application: University/Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 9 IKK in Appendix 2.

IKSS 2. 3. 5 Graduates meet the established English/Arabic language standards

Target 2. 3 • Increasing the quality, character of Khaira Ummah, and competitiveness of graduates.

Operational definition: The percentage of graduates meeting the established English/Arabic language standards that meet the definitions, criteria, periods and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.3.5,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 60. Target 2026: 68; 2027: 75; 2028: 80; 2029: 85.

Person in charge: WD 1. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 3. 6 Graduates pass digital and AI literacy assessments

Target 2. 3 • Increasing the quality, character of Khaira Ummah, and competitiveness of graduates.

Operational definition: Percentage of graduates passing the digital and AI literacy assessment who meet the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.3.6,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 30. Target 2026: 45; 2027: 60; 2028: 75; 2029: 85.

Responsible person: WD 1/Prodi. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 3. 7 Student to lecturer ratio

Target 2. 3 • Increasing the quality, character of Khaira Ummah, and competitiveness of graduates.

Operational definition: Comparison of the number of active students and permanent lecturers who fulfil reporting requirements in the same period.

$$I_{2.3.7,t} = \frac{N_t}{D_t}$$

Note: N_t = Number of active students; D_t = number of permanent lecturers who meet the requirements.

Unit: ratio; type: Output; category: IKU. Performance direction: Down is better.

Reference 2025: 1: 35. 4. 2026 Target: 1: 35; 2027: 1: 34; 2028: 1: 33; 2029: 1: 30.

Responsible person: SDI/BAAK Unit. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 3. 8 Graduates meet the Khaira Ummah competency profile

Target 2. 3 • Increasing the quality, character of Khaira Ummah, and competitiveness of graduates.

Operational definition: The percentage of graduates who meet the khaira ummah competency profile which meets the definition, criteria, period and minimum evidence in the FEB UNISSULA data dictionary.

$$I_{2.3.8,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 75. Target 2026: 78; 2027: 81; 2028: 84; 2029: 87.

Person in charge: WD 1/UPM/GPM. Frequency: Semester. Level of application: Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 4. 1 Lecturers with doctoral/S3 qualifications

Target 2. 4 • Increase the quality, competence and recognition of human resources.

Operational definition: Percentage of lecturers with doctoral/doctoral qualifications who meet the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.4.1,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Input/Process; category: IKU. Performance direction: Up is better.

Reference 2025: 48. 1. Target 2026: 50; 2027: 52; 2028: 54; 2029: 60.

Responsible person: SDI/Fak Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: PDDIKTI; SISTER; HRIS; certificate; Academic position decree.

Supporting activities: 3 IKK in Appendix 2.

The 2025 graph records 50 doctoral lecturers out of a total of 70 lecturers; the calculation result is around 711%.

IKSS 2. 4. 2 Professors to all lecturers

Target 2. 4 • Increase the quality, competence and recognition of human resources.

Operational definition: Percentage of professors of all lecturers who meet the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.4.2,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 15. 6. Target 2026: 16; 2027: 17; 2028: 18; 2029: 20.

Responsible person: SDI/Fak Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: PDDIKTI; SISTER; HRIS; certificate; Academic position decree.

Supporting activities: 2 IKK in Appendix 2.

The 2025 graph records 19 professors out of a total of 70 lecturers; the calculation result is around 27%.

IKSS 2. 4. 3 Lecturer with the position of Associate Professor

Target 2. 4 • Increase the quality, competence and recognition of human resources.

Operational definition: Percentage of lecturers with the position of associate professor who meet the eligibility criteria, are uniquely recorded, validated, and have evidence in the reporting period.

$$I_{2.4.3,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 14. 1. Target 2026: 17; 2027: 19; 2028: 23; 2029: 25.

Responsible person: SDI/Fak Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: PDDIKTI; SISTER; HRIS; certificate; Academic position decree.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 4. 4 Lecturers are certified educators

Target 2. 4 • Increase the quality, competence and recognition of human resources.

Operational definition: Percentage of lecturers certified as educators who meet the definition, criteria, period and minimum evidence in the FEB UNISSULA data dictionary.

$$I_{2.4.4,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 77. Target 2026: 80; 2027: 83; 2028: 86; 2029: 90.

Responsible person: SDI/Fak Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: PDDIKTI; SISTER; HRIS; certificate; Academic position decree.

Supporting activities: 2 IKK in Appendix 2.

The graph of 34 professionally certified lecturers is not equated with educator certification; The realisation of this indicator requires proof according to the type of certificate.

IKSS 2. 4. 5 Lecturer completes STEAM and digital-AI pedagogy training

Target 2. 4 • Increase the quality, competence and recognition of human resources.

Operational definition: Percentage of lecturers completing steam and digital-ai pedagogy training that meets the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.4.5,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 25. Target 2026: 40; 2027: 55; 2028: 70; 2029: 85.

Responsible person: SDI/UPM Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: PDDIKTI; SISTER; HRIS; certificate; Academic position decree.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 4. 6 Lecturers gain international academic experience

Target 2. 4 • Increase the quality, competence and recognition of human resources.

Operational definition: Percentage of lecturers gaining international academic experience that meets the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.4.6,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 10. Target 2026: 15; 2027: 20; 2028: 25; 2029: 30.

Responsible person: SDI Unit/International Cooperation Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: ; agreement; implementation arrangements; mobility report.

Supporting activities: 2 IKK in Appendix 2.

IKSS 2. 4. 7 Education personnel have relevant competency certification

Target 2. 4 • Increase the quality, competence and recognition of human resources.

Operational definition: The percentage of education personnel who have relevant competency certification that meets the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{2.4.7,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 20. Target 2026: 30; 2027: 40; 2028: 50; 2029: 60.

Responsible person: SDI/UPM Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: PDDIKTI; SISTER; HRIS; certificate; Academic position decree.

Supporting activities: 4 IKK in Appendix 2.

IKSS 3. 1. 1 Lecturers are involved in research in the current year

Goal 3. 1 • Increase research, publications, innovation and intellectual property impact.

Operational definition: Percentage of lecturers involved in research in the current year who meet the eligibility criteria, are recorded as unique, validated, and have evidence in the reporting period.

$$I_{3.1.1,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 52. Target 2026: 56; 2027: 58; 2028: 60; 2029: 70.

Responsible person: P4M. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: SINTA; Scopus/WoS; DJKI; DOI; contracts and research reports.

Supporting activities: 6 IKK in Appendix 2.

The number of 344 research titles in 2025 cannot replace the number of unique lecturers involved.

IKSS 3. 1. 2 Articles in reputable international journals compared to the number of lecturers

Goal 3. 1 • Increase research, publications, innovation and intellectual property impact.

Operational definition: Percentage of articles in reputable international journals compared to the number of lecturers who meet the eligibility criteria, are recorded as unique, validated, and have evidence in the reporting period.

$$I_{3.1.2,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 37. Target 2026: 41; 2027: 45; 2028: 50; 2029: 53.

Responsible person: P4M. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: SINTA; Scopus/WoS; DJKI; DOI; contracts and research reports.

Supporting activities: 2 IKK in Appendix 2.

Graph of 251 Scopus articles covering all categories displayed. Sorting journal articles and lecturer data needs to be done before calculating this indicator.

IKSS 3. 1. 3 Scopus/WoS indexed articles that have received citations

Goal 3. 1 • Increase research, publications, innovation and intellectual property impact.

Operational definition: Percentage of Scopus/WoS indexed articles that receive citations that meet the eligibility criteria, are recorded as unique, validated, and have evidence in the reporting period.

$$I_{3.1.3,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 42. Target 2026: 47; 2027: 50; 2028: 55; 2029: 60.

Responsible person: P4M/Library. Frequency: Year. Level of application: Faculty.

Minimum data and evidence sources: SINTA; Scopus/WoS; DJKI; DOI; contracts and research reports.

Supporting activities: 3 IKK in Appendix 2.

IKSS 3. 1. 4 Publication in reputable international proceedings

Goal 3. 1 • Increase research, publications, innovation and intellectual property impact.

Operational definition: Percentage of publications in reputable international proceedings that meet the definitions, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{3.1.4,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 17. Target 2026: 24; 2027: 30; 2028: 35; 2029: 40.

Responsible person: P4M. Frequency: Year. Level of application: University/Unit/Faculty.

Minimum data and evidence sources: SINTA; Scopus/WoS; DJKI; DOI; contracts and research reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 3. 1. 5 Certified intellectual property

Goal 3. 1 • Increase research, publications, innovation and intellectual property impact.

Operational definition: The number of certified intellectual properties that meet eligibility criteria, are recorded as unique, validated, and have evidence in the reporting period.

$$I_{3.1.5,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: Quantity; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 90. Target 2026: 120; 2027: 150; 2028: 170; 2029: 180.

Responsible person: P4M. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: P4M; evidence register; verified performance reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 3. 1. 6 Draft patent application/simple patent submitted

Goal 3. 1 • Increase research, publications, innovation and intellectual property impact.

Operational definition: Number of draft patent applications/simple patents submitted that meet the eligibility criteria, are recorded as unique, validated, and have evidence in the reporting period.

$$I_{3.1.6,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: Quantity; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 3. Target 2026: 5; 2027: 7; 2028: 10; 2029: 12.

Person in charge: P4M Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: SINTA; Scopus/WoS; P4M system; DJKI; DOI; contracts and research reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 3. 1. 7 Research reaches the stages of innovation readiness/TKT set by the university

Goal 3. 1 • Increase research, publications, innovation and intellectual property impact.

Operational definition: The percentage of research reaching the innovation/TKT readiness stages set by the university that meets the eligibility criteria, is recorded as unique, validated, and has evidence in the reporting period.

$$I_{3.1.7,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: Quantity; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 4. Target 2026: 6; 2027: 8; 2028: 10; 2029: 12.

Responsible person: P4M. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: SINTA; Scopus/WoS; P4M; DJKI; DOI; contracts and research reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 3. 1. 8 Books, appropriate technology, models, prototypes or design work utilised

Goal 3. 1 • Increase research, publications, innovation and intellectual property impact.

Operational definition: The number of books, appropriate technology, models, prototypes, or design works utilised that meet the eligibility criteria, are recorded as unique, validated, and have evidence in the reporting period.

$$I_{3.1.8,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: Quantity; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 105. Target 2026: 109; 2027: 112; 2028: 115; 2029: 118.

Responsible person: P4M. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: SINTA; Scopus/WoS; DJKI; DOI; contracts and research reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 3. 1. 9 National and international external research funding

Goal 3. 1 • Increase research, publications, innovation and intellectual property impact.

Operational definition: Total national and international external research funding recognised and validated in the current year, expressed in billions of rupiah.

$$I_{3.1.9,t} = \frac{N_t}{D_t}$$

Note: N_t = Σ verified funding value; D_t = IDR 1, 000, 000, 000.

Unit: Rp billion; type: Output; category: IKU. Performance direction: Up is better.

2025 benchmark: 3. 5. 2026 Target: 3. 9; 2027: 4; 2028: 4. 1; 2029: 4. 2.

Responsible person: P4M/UPM. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: SINTA; Scopus/WoS; DJKI; DOI; contracts and research reports.

Supporting activities: 2 IKK in Appendix 2.

The updated research grant graph represents internal funding of IDR 1. 143 billion in 2025, not the realisation of external funding.

IKSS 3. 1. 10 Cross-disciplinary collaborative research with overseas/industry partners

Goal 3. 1 • Increase research, publications, innovation and intellectual property impact.

Operational definition: Number of cross-disciplinary collaborative research with foreign/industry partners that meets eligibility criteria, is unique, validated, and has evidence in the reporting period.

$$I_{3.1.10,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Outcome; category: IKU. Performance direction: Up is better.

Reference 2025: 4. Target 2026: 6; 2027: 10; 2028: 12; 2029: 15.

Responsible person: P4M/International Cooperation Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: partner contracts; PkM report; outcome/impact instrument.

Supporting activities: 8 IKK in Appendix 2.

IKSS 3. 1. 11 Books with ISBN

Goal 3. 1 • Increase research, publications, innovation and intellectual property impact.

Operational definition: Percentage of ISBN books that meet the eligibility criteria, are recorded as unique, validated, and have evidence in the reporting period.

$$I_{3.1.11,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 12. Target 2026: 14; 2027: 16; 2028: 19; 2029: 23.

Person in charge: P4M/Fak. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: P4M/Fak; evidence register; verified performance reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 4. 1. 1 Community service that integrates Islamic values and the preaching of rahmatan lil 'alamin

Target 4. 1 • Increase community service, da'wah and STEAM solutions that have an impact on society.

Operational definition: The percentage of reported community service that integrates Islamic values and the preaching of rahmatan lil 'alamin that meets the eligibility criteria, is recorded as unique, validated, and has evidence in the reporting period.

$$I_{4.1.1,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

2025 benchmark: 26. 9. Target 2026: 32; 2027: 35; 2028: 37; 2029: 40.

Responsible person: P4M/UPM. Frequency: Quarterly/Yearly. Level of application: University/Unit/Faculty.

Minimum data and evidence sources: partner contracts; PkM report; outcome/impact instrument.

Supporting activities: 3 IKK in Appendix 2.

IKSS 4. 1. 2 Community service based on UNISSULA research or innovation results

Target 4. 1 • Increase community service, da'wah and STEAM solutions that have an impact on society.

Operational definition: The percentage of community service based on UNISSULA research or innovation results that meets the eligibility criteria, is recorded as unique, validated, and has evidence in the reporting period.

$$I_{4.1.2,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 40. Target 2026: 43; 2027: 45; 2028: 48; 2029: 50.

Responsible person: P4M. Frequency: Quarterly/Yearly. Level of application: University/Unit/Faculty.

Minimum data and evidence sources: partner contracts; PkM report; outcome/impact instrument.

Supporting activities: 2 IKK in Appendix 2.

IKSS 4. 1. 3 Lecturers receive external PkM grants

Target 4. 1 • Increase community service, da'wah and STEAM solutions that have an impact on society.

Operational definition: Percentage of lecturers who received external PkM grants in the current year.

$$I_{4.1.3,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of lecturers receiving external PkM grants; D_t = number of target lecturers.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

2025 benchmark: 1. 6. 2026 Target: 1. 7; 2027: 1. 8; 2028: 1. 9; 2029: 2.

Responsible person: P4M. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: partner contracts; PkM report; outcome/impact instrument.

Supporting activities: 2 IKK in Appendix 2.

IKSS 4. 1. 4 New active PkM partnerships

Target 4. 1 • Increase community service, da'wah and STEAM solutions that have an impact on society.

Operational definition: The number of new active PKM partnerships that meet the eligibility criteria, are uniquely recorded, validated, and have evidence in the reporting period.

$$I_{4.1.4,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: Quantity; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 10. Target 2026: 10; 2027: 10; 2028: 10; 2029: 10.

Responsible person: P4M. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: partner contracts; PkM report; outcome/impact instrument.

Supporting activities: 2 IKK in Appendix 2.

IKSS 4. 1. 5 PkM programmes that demonstrate improvements in social, economic, health, education, environmental or partner governance outcomes

Target 4. 1 • Increase community service, da'wah and STEAM solutions that have an impact on society.

Operational definition: Percentage of PKM programmes that show improvements in social, economic, health, education, environmental or partner governance outcomes that meet the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{4.1.5,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Outcome; category: IKU. Performance direction: Up is better.

Reference 2025: 40. Target 2026: 50; 2027: 60; 2028: 70; 2029: 80.

Responsible person: P4M. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: partner contracts; PkM report; outcome/impact instrument.

Supporting activities: 6 IKK in Appendix 2.

IKSS 4. 1. 6 External PkM funding

Target 4. 1 • Increase community service, da'wah and STEAM solutions that have an impact on society.

Operational definition: Total external PkM funding recognised and validated in the current year, expressed in billions of rupiah.

$$I_{4.1.6,t} = \frac{N_t}{D_t}$$

Note: N_t = Σ verified funding value; D_t = IDR 1, 000, 000, 000.

Unit: Rp billion; type: Output; category: IKU. Performance direction: Up is better.

2025 benchmark: 0. 26. 2026 Target: 0. 31; 2027: 0. 4; 2028: 0. 45; 2029: 0. 5.

Responsible person: LPPM/BAK. Frequency: Quarterly/Yearly. Level of application: University/Unit/Faculty.

Minimum data and evidence sources: P4M/UPM; evidence register; verified performance reports.

Supporting activities: 2 IKK in Appendix 2.

The graph of internal PkM grants amounting to IDR 1, 407 billion in 2025 is not the realisation of external PkM funding.

IKSS 4. 1. 7 PkM/STEAM challenge programme involving students across study programmes

Target 4. 1 • Increase community service, da'wah and STEAM solutions that have an impact on society.

Operational definition: Number of PKM/STEAM challenge programmes involving students across study programmes that meet the eligibility criteria, are unique, validated, and have evidence in the reporting period.

$$I_{4.1.7,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: Quantity; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 15. Target 2026: 20; 2027: 25; 2028: 30; 2029: 35.

Responsible person: P4M/Student Affairs. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: P4M/UPM; evidence register; verified performance reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 5. 1. 1 Active international cooperation

Goal 5. 1 • Increase internationalization, global networks and university reputation.

Operational definition: Percentage of active international cooperation that had documented implementation in the current year.

$$I_{5.1.1,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of active international cooperation; D_t = number of applicable international collaborations.

Unit: %; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 10. Target 2026: 11; 2027: 12; 2028: 13; 2029: 15.

Responsible person: International Cooperation Unit/Faculty. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: International Cooperation Unit; agreement; implementation arrangements; mobility report.

Supporting activities: 5 IKK in Appendix 2.

Document recap, unique partners, valid cooperation, and active cooperation are different objects. The difference of one international document in 2025 is recorded in Appendix 2.

IKSS 5. 1. 2 International cooperation with documented implementation

Goal 5. 1 • Increase internationalization, global networks and university reputation.

Operational definition: Percentage of international cooperation with documented implementation that meets the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{5.1.2,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 45. Target 2026: 55; 2027: 65; 2028: 75; 2029: 80.

Responsible person: International Cooperation Unit/Faculty. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: agreements; implementation arrangements; mobility report.

Supporting activities: 2 IKK in Appendix 2.

IKSS 5. 1. 3 New/inbound international students

Goal 5. 1 • Increase internationalization, global networks and university reputation.

Operational definition: Percentage of new/inbound international students who meet the eligibility criteria, are uniquely recorded, validated, and have proof in the reporting period.

$$I_{5.1.3,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKT. Performance direction: Up is better.

2025 benchmark: 0. 11. 2026 Target: 0. 2; 2027: 1; 2028: 1. 2; 2029: 2.

Responsible person: International Cooperation Unit/UPM/Fak. Frequency: Quarterly/Yearly. Level of application: Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 5. 1. 4 International outbound students

Goal 5. 1 • Increase internationalization, global networks and university reputation.

Operational definition: Percentage of international outbound students who meet the eligibility criteria, are uniquely recorded, validated, and have evidence in the reporting period.

$$I_{5.1.4,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: %; type: Output; category: IKT. Performance direction: Up is better.

2025 benchmark: 0. 22. 2026 Target: 0. 8; 2027: 2; 2028: 2. 3; 2029: 3.

Responsible person: International Cooperation Unit/UPM/Fak. Frequency: Quarterly/Yearly. Level of application: Faculty/Prodi.

Minimum data and evidence sources: PDDIKTI; academic system; tracer studies; student archives.

Supporting activities: 2 IKK in Appendix 2.

IKSS 5. 1. 5 Visiting professor/international expert

Goal 5. 1 • Increase internationalization, global networks and university reputation.

Operational definition: Number of visiting professors/international experts who meet the eligibility criteria, are uniquely recorded, validated, and have evidence in the reporting period.

$$I_{5.1.5,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: Person; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 2. Target 2026: 2; 2027: 3; 2028: 4; 2029: 6.

Responsible person: International cooperation unit/Prodi. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: UPT-KUI system; agreement; implementation arrangements; mobility report.

Supporting activities: 2 IKK in Appendix 2.

IKSS 5. 1. 6 Scopus/WoS publication with international coauthors

Goal 5. 1 • Increase internationalization, global networks and university reputation.

Operational definition: Percentage of Scopus/WOS publications with international coauthors that meet the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{5.1.6,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 20. Target 2026: 24; 2027: 28; 2028: 32; 2029: 35.

Responsible person: P4M/International Cooperation Unit. Frequency: Year. Level of application: Faculty.

Minimum data and evidence sources: SINTA; Scopus/WoS; DJKI; DOI; contracts and research reports.

Supporting activities: 2 IKK in Appendix 2.

IKSS 5. 1. 7 Active international research/PKM projects

Goal 5. 1 • Increase internationalization, global networks and university reputation.

Operational definition: The number of active international research/PKM projects that meet the eligibility criteria, are uniquely recorded, validated, and have evidence in the reporting period.

$$I_{5.1.7,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: project; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 13. Target 2026: 20; 2027: 26; 2028: 32; 2029: 40.

Responsible person: P4M/International Cooperation Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: partner contracts; PkM report; outcome/impact instrument.

Supporting activities: 2 IKK in Appendix 2.

IKSS 6. 1. 1 Integrated information system

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: The number of integrated information systems that meet the eligibility criteria, are recorded as unique, validated, and have evidence in the reporting period.

$$I_{6.1.1,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: system; type: Input/Process; category: IKU. Performance direction: Up is better.

Reference 2025: 27. Target 2026: 30; 2027: 35; 2028: 37; 2029: 40.

Responsible person: UPM/Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: CMDB; service log; security audits; data/AI governance documents.

Supporting activities: 2 IKK in Appendix 2.

IKSS 6. 1. 2 Core services integrated via SSO/API and single data source

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: Percentage of integrated core services via sso/api and a single data source that meets the minimum definitions, criteria, periods and evidence in the UNISSULA data dictionary.

$$I_{6.1.2,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 50. Target 2026: 65; 2027: 80; 2028: 90; 2029: 100.

Responsible person: UPM/Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: BSI/Unit; evidence register; verified performance reports.

Supporting activities: 3 IKK in Appendix 2.

IKSS 6. 1. 3 AI, data, privacy and academic integrity governance policies

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: The number of AI, data, privacy, and academic integrity governance policies that meet eligibility criteria, are unique, validated, and have evidence in the reporting period.

$$I_{6.1.3,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: document; type: Input/Process; category: IKT. Performance direction: Maintained/increased.

Reference 2025: 1. Target 2026: 1; 2027: 1; 2028: 1; 2029: 1.

Responsible person: UPM/LP3M. Frequency: Quarterly/Yearly. Level of application: University/Unit/Faculty.

Minimum data and evidence sources: CMDB; service log; BSI dashboard; security audits; data/AI governance documents.

Supporting activities: 3 IKK in Appendix 2.

IKSS 6. 1. 4 Faculty implement managed AI services/learning

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: Number of faculty implementing managed AI services/learning that meet eligibility criteria, are uniquely recorded, validated, and have evidence in the reporting period.

$$I_{6.1.4,t} = N_t$$

Note: N_t is the number of unique objects according to the source criteria in period t. Source formula: Count unique objects that meet all criteria and have valid evidence in the reporting period.

Unit: faculty; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 4. Target 2026: 7; 2027: 10; 2028: 13; 2029: 13.

Responsible person: UPM. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: CMDB; service log; security audits; data/AI governance documents.

Supporting activities: 2 IKK in Appendix 2.

IKSS 6. 1. 5 Availability of key digital systems

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: Percentage of main digital system availability that meets the definitions, criteria, periods and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{6.1.5,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Service time available; D_t = total agreed service time.

Unit: % uptime; type: Input/Process; category: IKU. Performance direction: Up and steady.

Benchmark 2025: 99. Target 2026: 99. 3; 2027: 99. 5; 2028: 99. 7; 2029: 99. 9.

Responsible person: UPM. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: CMDB; service log; security audits; data/AI governance documents.

Supporting activities: 4 IKK in Appendix 2.

IKSS 6. 1. 6 Internet bandwidth capacity

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: The aggregate capacity of active and tested internet connections at the end of the reporting period.

$$I_{6.1.6,t} = \Sigma x_{i,t}$$

Note: $x_{i,\ t}$ are the component values added up in period t. Source formula: Σ active connection capacity proven by contract and technical tests.

Unit: Gbps; type: Input/Process; category: IKU. Performance direction: Up is better.

Reference 2025: 3. Target 2026: 3. 5; 2027: 4. 5; 2028: 5. 5; 2029: 7.

Responsible person: BSI/BAU. Frequency: Monthly/Quarterly. Level of application: Faculty.

Minimum data and evidence sources: CMDB; service log; BSI dashboard; security audits; data/AI governance documents.

Supporting activities: 2 IKK in Appendix 2.

IKSS 6. 1. 7 Realisation of revenue budget

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: Percentage of actual revenue budget compared to planned revenue in the current year.

$$I_{6.1.7,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Realised revenue; D_t = revenue plan.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 74. Target 2026: 80; 2027: 84; 2028: 88; 2029: 95.

Responsible person: Finance/Fact Unit. Frequency: Monthly/Quarterly. Level of application: University/Unit/Faculty.

Minimum data and evidence sources: Financial systems; realisation report; audit report; RKAT.

Supporting activities: 2 IKK in Appendix 2.

IKSS 6. 1. 8 Realisation of expenditure budget

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: Percentage of actual expenditure budget compared to planned expenditure in the current year.

$$I_{6.1.8,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Realised expenditure; D_t = planned expenditure.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 76. Target 2026: 80; 2027: 84; 2028: 88; 2029: 95.

Responsible person: Finance/Fact Unit. Frequency: Monthly/Quarterly. Level of application: Faculty.

Minimum data and evidence sources: Financial systems; realisation report; audit report; RKAT.

Supporting activities: 2 IKK in Appendix 2.

IKSS 6. 1. 9 Annual income

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: Total revenue recognised in the current year's financial statements, expressed in billions of rupiah.

$$I_{6.1.9,t} = \frac{N_t}{D_t}$$

Note: N_t = Σ verified income according to accounting basis; D_t = IDR 1, 000, 000, 000.

Unit: Rp billion; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 493. 61. 2026 Target: 520; 2027: 546; 2028: 573; 2029: 632.

Responsible person: Finance Unit/Unit. Frequency: Monthly/Quarterly. Level of application: University/Unit/Faculty.

Minimum data and evidence sources: Financial systems; realisation report; audit report; RKAT.

Supporting activities: 2 IKK in Appendix 2.

Graph of 2025 revenue realisation of IDR 493, 614, 265, 837 or IDR 493. 614 billion; The 2025 report includes a reference of 493. 61. The basis of income and receipts needs to be ascertained before accounting comparisons.

IKSS 6. 1. 10 Non-education fee income to total income

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: Percentage of non-education fee income to total income in the current year.

$$I_{6.1.10,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Non-education fee income; D_t = total income.

Unit: %; type: Output; category: IKT. Performance direction: Up is better.

Reference 2025: 10. Target 2026: 13; 2027: 16; 2028: 20; 2029: 25.

Responsible person: Finance Unit/UPM. Frequency: Monthly/Quarterly. Level of application: Faculty.

Minimum data and evidence sources: Financial systems; realisation report; audit report; RKAT.

Supporting activities: 2 IKK in Appendix 2.

IKSS 6. 1. 11 Minimum surplus margin

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: Percentage of surplus to total income in the current year.

$$I_{6.1.11,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Surplus for the current year; D_t = total income.

Unit: %; type: Output; category: IKT. Performance direction: Maintained/increased.

2025 benchmark: 15. 75. Target 2026: 14; 2027: 14; 2028: 14; 2029: 14.

Responsible person: Finance/Fact Unit. Frequency: Quarterly/Yearly. Level of application: University/Unit/Faculty.

Minimum data and evidence sources: Financial systems; realisation report; audit report; RKAT.

Supporting activities: 2 IKK in Appendix 2.

IKSS 6. 1. 12 Follow up on audit findings in a timely manner

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: Percentage of timely follow-up audit findings that meet the definition, criteria, period and minimum evidence in the UNISSULA FEB data dictionary.

$$I_{6.1.12,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Output; category: IKU. Performance direction: Up is better.

Reference 2025: 90. Target 2026: 95; 2027: 100; 2028: 100; 2029: 100.

Responsible person: UPM/GPM. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: SPI/Unit; evidence register; verified performance reports.

Supporting activities: 10 IKK in Appendix 2.

IKSS 6. 1. 13 UNISSULA FEB service satisfaction index

Goal 6. 1 • Improve governance, AI-digital transformation, sustainability and financial health.

Operational definition: Percentage of university service satisfaction index that meets the definition, criteria, period and minimum evidence in the FEB UNISSULA data dictionary.

$$I_{6.1.13,t} = \frac{N_t}{D_t} \times 100\%$$

Note: N_t = Number of objects that meet the criteria; D_t = number of target objects.

Unit: %; type: Outcome; category: IKU. Performance direction: Up is better.

Reference 2025: 80. Target 2026: 82; 2027: 85; 2028: 88; 2029: 90.

Responsible person: UPM/Unit. Frequency: Quarterly/Yearly. Level of application: Faculty.

Minimum data and evidence sources: UPM/Unit; evidence register; verified performance reports.

Supporting activities: 3 IKK in Appendix 2.

Graduate service satisfaction of 90. 8% on the tracer graph is not an automatic satisfaction index for all university services.

4. 2. 7. Integration of 17 Sustainable Development Goals (TPB/SDGs) in IKSS and IKK

Integration of Sustainable Development Goals (TPB/SDGs) in the FEB UNISSULA Strategic Plan 2025–2029 uses a cross-target marking approach. SDGs are not placed as a separate performance system, but are used as an impact lens to read the contribution of FEB UNISSULA's Strategic Target Performance Indicators (IKSS) and Activity Performance Indicators (IKK). Each indicator still has an identity as a Main Performance Indicator sourced from the National Higher Education Standards or as an Additional Performance Indicator that reflects the uniqueness and ambition of FEB UNISSULA, then given the most relevant SDG label based on cause-effect relationships and traceable evidence of contribution.

Implementation of indicators is distributed to units at university and faculty levels, study programmes, and supporting units in accordance with their respective functions and authorities. At the FEB UNISSULA level, the main person responsible for ensuring clarity of operational definitions, data quality, availability of evidence, and consolidation of reporting. Contributor units carry out activities and produce outputs according to predetermined targets, while UPM together with the quality assurance function carries out monitoring through the Determination, Implementation, Evaluation, Control and Improvement (PPEPP) cycle. Performance data is

disaggregated wherever possible based on gender, disability, socio-economic group, location and other relevant characteristics while still paying attention to personal data protection and ethical principles.

The following narrative explains the direction of FEB UNISSULA's contribution to the seventeen SDGs, the relationship with performance indicators, process owners, and the required evidence of performance. Global and national targets are used as a substantive reference in understanding the direction of contribution to sustainable development, while the quantitative targets of FEB UNISSULA for 2025–2029 follow the Strategic Plan performance matrix and are then reduced to the work plan and annual budget.

4. 2. 7. 1. SDG 1 -No Poverty

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 01 | Targets: 1. 3; 1. 4; 1. 5 | Unit: %; frequency: Semester.

Mapping: IKSS 2. 2. 7; 4. 1. 4 | IKK-2. 2. 7, IKK-4. 1. 4-* | Responsible person: P4M/Finance Unit| Contributing units: All faculties and study programmes; PMB Unit; UPM(ULD).

FEB UNISSULA's contribution to eliminating poverty is directed through expanding access to education, strengthening the economic capacity of vulnerable groups, and implementing community service that produces measurable changes. Scholarship programmes, financing relief, micro business assistance, sharia financial literacy, legal clinics, and the application of appropriate technology need to be designed based on needs assessments and beneficiary data. Performance is not only assessed based on the number of activities carried out, but also through the proportion of students from vulnerable groups who are able to persist and complete their studies, increase in partners' income or productivity, and the sustainability of benefits after the programme is completed. Evidence of performance includes protected beneficiary databases, pre- and post-intervention change reports, partnership records, and follow-up documentation. This approach places access to education and community empowerment as part of FEB UNISSULA's contribution in realising the values of Khaira Ummah and rahmatan lil 'alamin.

4. 2. 7. 2. SDG 2 -No Hunger

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 02 | Targets: 2. 1; 2. 2; 2. 4 | Unit: programme; frequency: Year.

Mapping: IKSS 4. 1. 3; 4. 1. 4 | IKK-4. 1. 3, IKK-4. 1. 4-* | Responsible person: P4M/Finance unit | Contributor unit: all study programmes through thematic PkM.

SDG 2 is operationalised through nutrition education, food security, halal food innovation, urban agriculture, and local potential-based service. Faculties and study programmes integrate food issues into multidisciplinary STEAM research, for example monitoring nutritional status, developing nutritious products, supply chain efficiency, and business models for small producers. FEB UNISSULA also encourages healthy consumption management and prevention of food waste in internal services. Achievements are measured through the number of innovations utilised, coverage of beneficiaries, changes in knowledge and behaviour, improvements in relevant nutrition indicators, and sustainability of the target groups. Evidence of performance takes the form of intervention protocols, test results, disaggregated beneficiary data, partnership contracts, and utilisation reports. The entire implementation ensures food safety, ethical compliance, and conformity with thayyib halal values

4. 2. 7. 3. SDG 3 - Healthy and Prosperous Lives

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 03 | Targets: 3. 4; 3. 8; 3. d | Unit: %; frequency: Semester.

Mapping: IKSS 2. 2. 8; 4. 1. 5 | IKK-2. 2. 8, IKK-4. 1. 5-* | Responsible person: P4M/Finance Unit | Contributing unit: faculty/study programme.

Achieving a healthy and prosperous life includes physical, mental, spiritual health, work safety and emergency preparedness. FEB UNISSULA strengthens support for student and employee health, counseling, health promotion, a safe learning environment, as well as results-oriented research and community service activities. The study programme and related units play a role in strengthening the substance according to their respective scientific fields, while all units ensure violence prevention, psychosocial support, access for people with disabilities, and the availability of a referral system. Achievements are measured through service coverage, response time, user satisfaction, risk reduction, health innovations utilised, as well as relevant learning, research or service outcomes. Evidence of performance includes anonymized service data, welfare surveys, occupational safety and health reports, emergency response protocols, and impact evaluation results. Measurements are carried out by maintaining data confidentiality, fulfilling ethical approval, and applying non-discrimination principles

4. 2. 7. 4. SDG 4 - Quality Education

Performance label: MAIN PERFORMANCE INDICATORS (KPI (SN Dikti)) | SUSTAINABLE DEVELOPMENT GOALS: SDG 04 | Targets: 4. 3; 4. 4; 4. 5; 4. 7 | Unit: %; frequency: Semester.

Mapping: IKSS 2. 1. 3; 2. 2. 3; 2. 2. 4; 2. 3. 2 | IKK-2. 1. 3, IKK-2. 2. 3, IKK-2. 2. 4, IKK-2. 3. 2-* | Responsible person: UPM/Finance Unit| Contributing units: faculties and all study programmes; UPT Library; UPM/GPM.

SDG 4 is the axis of UNISSULA's FEB Strategic Plan through the provision of superior, inclusive, flexible and relevant Islamic education to global developments. The learning outcomes-based curriculum integrates Islamic Academic Culture, STEAM, digital literacy and artificial intelligence, real problem-based learning, as well as learning experiences outside the study programme. The learning system is also directed at providing recognition of past learning, mixed learning, accelerated study for outstanding students, as well as appropriate accommodation for people with disabilities. Achievement is measured through meeting learning standards, CPL achievement, student participation in transformative learning, study period, on-time graduation, user satisfaction, and accreditation recognition. Evidence of performance includes curriculum documents, RPS, assessment portfolios, LMS logs, learning evaluation results, quality audits, as well as PPEPP follow-up at the faculty and study programme level.

4. 2. 7. 5. SDG 5 -Gender Equality

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 05 | Targets: 5. 1; 5. 5; 5. c | Unit: %; frequency: Year.

Mapping: IKSS 2. 2. 7; 2. 4. 7; 6. 1. 12 | IKK-2. 2. 7, IKK-2. 4. 7, IKK-6. 1. 12-* | Responsible person: SDI/UPM/GPM Unit| Contributing units: units, faculties and study programmes.

Gender equality is implemented at FEB UNISSULA through non-discrimination policies, equal leadership opportunities, creating a safe learning and working environment, as well as preventing and handling violence. FEB UNISSULA ensures that the admission process, career development, scholarship provision, participation in organisations, and access to services do not create gender-based barriers. Data on students, graduates, employees, academic positions, leaders, beneficiaries and complaints are analysed separately while maintaining data confidentiality and protection. Performance is assessed through gaps in participation and success, representation in leadership, resolution of complaints according to service standards, and the effectiveness of prevention education. Evidence of performance includes regulations, disaggregated data, selection process minutes, service unit reports, academic climate surveys, and audit follow-up. Its

implementation is aligned with the values of moral nobility, justice and protection of the dignity of every human being in the Islamic Academic Culture of FEB UNISSULA.

4. 2. 7. 6. SDG 6 - Clean Water and Adequate Sanitation

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 06 | Targets: 6. 1; 6. 3; 6. 4; 6. b | Unit: %; frequency: Quarterly.

Mapping: IKSS 4. 1. 3; 5. 1. 11 | IKK-4. 1. 3, IKK-5. 1. 11-* | Responsible person: Finance Unit/P4M| Contributor unit: Infrastructure Manager.

FEB UNISSULA manages clean water and sanitation as part of efforts to create a healthy, inclusive and sustainable campus environment. Strategies include monitoring water quality and consumption, water use efficiency, network maintenance, providing safe and accessible sanitation, controlling liquid waste, and educating about clean living behaviour. Research and community service activities are encouraged to produce water treatment technology, risk mapping, and community sanitation models that can be applied and replicated. Achievements are measured through compliance with water quality standards, intensity of water consumption per campus resident, coverage of adequate and disability-friendly sanitation facilities, percentage of liquid waste managed, and the number of solutions utilised by the community. Evidence of performance in the form of laboratory test results, water usage metre records, facility audits, waste management manifests, maintenance documentation, and reports on the impact of community service activities.

4. 2. 7. 7. SDG 7 - Clean and Affordable Energy

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 07 | Target: 7. 2; 7. 3 | Unit: %; frequency: Quarterly.

Mapping: IKSS 4. 1. 3; 5. 1. 11 | IKK-4. 1. 3, IKK-5. 1. 11-* | Responsible person: Finance Unit/P4M| Contributing units: faculties and infrastructure management units.

Contributions to clean energy are made through increasing building efficiency, controlling energy consumption, utilising renewable energy, and developing low-carbon technology innovations. Energy audits are the basis for determining priorities for equipment replacement, lighting and cooling automation, data centre optimization, and the development of renewable energy generation on a campus scale. Faculties and study programmes develop STEAM-based research on energy efficiency, energy storage, building design and user behaviour. Performance is measured through energy intensity based on building area or number of campus residents, percentage of renewable energy utilisation, energy cost savings, reduced emissions related to energy use, and the number of innovations that have been implemented. Evidence of performance includes energy metre bills and records, energy audit results, equipment specifications, monitoring system data, and energy savings verification reports.

4. 2. 7. 8. SDG 8 -Decent Work and Economic Growth

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 08 | Target: 8. 3; 8. 5; 8. 6; 8. 8 | Unit: %; frequency: Year.

Mapping: IKSS 2. 3. 3; 6. 1. 10 | IKK-2. 3. 3, IKK-6. 1. 10-* | Responsible person: SDI/UPM/GPM Unit | Contributing units: faculties and study programmes.

SDG 8 is integrated through increasing graduate work readiness, developing entrepreneurship, protecting workers, and creating economic value from innovation. Learning at FEB UNISSULA provides quality internship experiences, joint projects in the world of work, competency certification, career services, business incubation, and strengthening alumni networks. In internal management, FEB UNISSULA ensures a fair recruitment process, competency development, occupational safety and health, and fulfilment of employee rights. Achievements are measured through the waiting period for graduates, job suitability, initial income, proportion of graduates who

are entrepreneurs, sustainability of start-up businesses, partner satisfaction, increased employee competency, and resolution of employment issues. Evidence of performance includes validated tracer studies, graduate user surveys, internship contracts, competency certificates, business incubation reports, personnel data, and occupational safety and health (K3) documents.

4. 2. 7. 9. SDG 9 -Industry, Innovation and Infrastructure

Performance label: MAIN PERFORMANCE INDICATORS (KPI (SN Dikti)) | SUSTAINABLE DEVELOPMENT GOALS: SDG 09 | Targets: 9. 1; 9. 5; 9. b; 9. c | Unit: external; frequency: Semester.

Mapping: IKSS 3. 1. 6; 3. 1. 10; 6. 1. 1 | IKK-3. 1. 6, IKK-3. 1. 10, IKK-6. 1. 1-* | Person in charge: P4M/UPM/GPM | Contributing unit: faculty/study programme.

Strengthening industry, innovation and infrastructure is directed at developing a productive research ecosystem, digital transformation and downstreaming of science and technology results. FEB UNISSULA supports the provision and utilisation of learning, research and data infrastructure that is reliable, secure, interoperable and accessible; encourage collaborative research; protect intellectual property; and bring together researchers with industry, government and society. The use of artificial intelligence is carried out ethically, transparently and responsibly in accordance with the principles of Islamic Academic Culture. Achievements are measured through quality publications and citations, prototypes, patents, licenses, research contracts, products used by partners, level of technological maturity, and availability and reliability of digital services. Evidence of performance includes repositories, IPR documents, utilisation agreements, technology readiness reports, service logs, security audits, and user testimonials.

4. 2. 7. 10. SDG 10 -Reducing Inequalities

Performance label: MAIN PERFORMANCE INDICATORS (KPI (SN Dikti)) | SUSTAINABLE DEVELOPMENT GOALS: SDG 10 | Targets: 10. 2; 10. 3 | Unit: %; frequency: Semester.

Mapping: IKSS 2. 2. 1; 2. 2. 2; 2. 2. 3; 2. 2. 7; 2. 2. 8 | IKK-2. 2. 1, IKK-2. 2. 2, IKK-2. 2. 3, IKK-2. 2. 7, IKK-2. 2. 8-* | Responsible person: UPM/GPM/Finance Unit| Contributing units: faculties and study programmes.

Reducing disparities is implemented through providing fair access to education for students from vulnerable socio-economic groups, disadvantaged areas, minority groups and people with disabilities. FEB UNISSULA provides an inclusive selection process, financial support, needs assessment, adequate accommodation, assistive technology, accessible learning materials, learning flexibility, as well as academic and psychosocial assistance. Data on student participation, retention, achievement, study period, graduation and experience are analysed separately to identify gaps in results between groups. Performance is measured through expanding access to education, accuracy of service delivery, reducing gaps in success between groups, user satisfaction, and resolving accessibility barriers. Evidence of performance includes needs assessments, accommodation plans, physical and digital accessibility audits, disaggregated academic data, inclusion climate surveys, and PPEPP follow-up.

4. 2. 7. 11. SDG 11 - Sustainable Cities and Human Settlements

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 11 | Targets: 11. 2; 11. 3; 11. 6; 11. 7 | Unit: %; frequency: Year.

Mapping: IKSS 4. 1. 3; 5. 1. 11 | IKK-4. 1. 3, IKK-5. 1. 11-* | Responsible person: Finance Unit/P4M | Contributing unit: faculty/study programme.

FEB UNISSULA places the campus environment as part of efforts to create a safe, inclusive, resilient and sustainable area. Area management includes supporting access to public transportation and low-emission mobility, providing pedestrian paths, green open spaces, safety,

universal accessibility, reducing pollution, and preserving Islamic cultural identity. Research and community service are directed at issues of settlement planning, flood mitigation, inclusive design, urban governance, risk communication, and local heritage protection. Achievements are measured through the proportion of green space, access to facilities, use of sustainable transportation, reduction in environmental incidents and complaints, as well as the level of adoption of recommendations by the government or community. Evidence of performance in the form of area maps, accessibility and safety audits, mobility data, environmental measurement results, and recommendation utilisation documents.

4. 2. 7. 12. SDG 12 -Responsible Consumption and Production

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 12 | Targets: 12. 2; 12. 4; 12. 5; 12. 6; 12. 8 | Unit: %; frequency: Quarterly.

Mapping: IKSS 4. 1. 3; 5. 1. 11 | IKK-4. 1. 3, IKK-5. 1. 11-* | Responsible person: Finance Unit/PM/GPM/P4M | Contributing units: faculties and study programmes.

Responsible consumption and production is applied to procurement, resource use, laboratory management, consumption services, and waste management at FEB UNISSULA. Faculty policies prioritise the use of durable and efficient goods, suppliers that meet regulations, reducing single-use plastics, sorting and recycling, managing hazardous waste, and implementing circular economy principles. Curriculum, research and community service are directed at developing product innovations, processes and consumption behaviour that are in line with thayyib halal principles. Achievements are measured through the intensity of material use, the proportion of sustainable procurement, reduction in waste generation, the percentage of waste that is sorted or processed, compliance with B3 management, and the number of innovations that have been implemented. Evidence of performance includes procurement data, waste weighing records, B3 manifests, supplier audits, laboratory management procedures, training records and field verification results.

4. 2. 7. 13. SDG 13 -Tackling Climate Change

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 13 | Targets: 13. 1; 13. 2; 13. 3 | Units: tCO2e; frequency: Year.

Mapping: IKSS 4. 1. 3; 5. 1. 10; 5. 1. 11 | IKK-4. 1. 3, IKK-5. 1. 10, IKK-5. 1. 11-* | Responsible person: Finance Unit/P4M/UPM/GPM | Contributing units: faculties and study programmes; K3L/Green Campus.

Addressing climate change is carried out through emissions inventory, increasing energy efficiency and mobility, strengthening green spaces, reducing waste, adapting infrastructure, and education about climate change. FEB UNISSULA maps the risks of flooding, heat waves, health problems, and the potential for stopping academic services and includes them in service continuity planning. Curriculum and cross-disciplinary research are directed at developing mitigation and adaptation solutions that are relevant to the conditions of Semarang and coastal areas. Achievements are measured through complete emissions inventories, reduced emissions per campus resident, implementation of adaptation plans, emergency response preparedness, participation in climate education, and utilisation of research recommendations. Performance evidence includes energy and travel data, emissions calculation methodology, risk maps, simulation results, incident records and verified follow-up reports.

4. 2. 7. 14. SDG 14 -Ocean Ecosystems

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 14 | Targets: 14. 1; 14. 2; 14. a | Unit: programme; frequency: Year.

Mapping: IKSS 3. 1. 5; 4. 1. 3; 4. 1. 5 | IKK-3. 1. 5, IKK-4. 1. 3, IKK-4. 1. 5-* | Responsible person: P4M | Contributing units: faculty and programmes according to discipline.

FEB UNISSULA's proximity to the Semarang coastal area makes marine ecosystem protection part of the contextual research and community service agenda. The programme is directed at preventing pollution from land, waste management, monitoring coastal water quality, strengthening the resilience of coastal communities, resource management, environmental health, and developing blue economy innovation. The STEAM approach combines engineering, science, health, law, economics, communication and arts perspectives to produce solutions that can be applied in coastal area management. Achievements are measured through environmental quality data, number of locations or assisted communities, technology and recommendations used, changes in community behaviour, and partnerships in coastal area management. Evidence of performance includes test results, spatial data, publications, prototypes, collaboration agreements, and impact reports involving the community.

4. 2. 7. 15. SDG 15 -Terrestrial Ecosystems

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 15 | Targets: 15. 1; 15. 2; 15. 5; 15. 9 | Unit: %; frequency: Year.

Mapping: IKSS 3. 1. 5; 4. 1. 3; 5. 1. 11 | IKK-3. 1. 5, IKK-4. 1. 3, IKK-5. 1. 11-* | Responsible person: Finance Unit/P4M| Contributing unit: faculty/study programme.

Protection of terrestrial ecosystems is realised through management of campus green spaces, biodiversity conservation, control of invasive species, planting appropriate to site conditions, and community service in environmental restoration. FEB UNISSULA encourages inventory of trees, flora, fauna and soil conditions as a basis for area management and the development of campus environment-based learning. Interdisciplinary research is directed at supporting environmental restoration, environmental health, spatial planning and sustainable use of resources. Achievements are measured through the area and quality of green space, the level of plant survival, the number of species monitored, science-based conservation activities, and the use of recommendations by partners. Evidence of performance includes land cover maps, biodiversity inventories, maintenance records, sensing data, community service reports, and impact evaluations. Its implementation prioritizes the value of human trust as caliph in maintaining balance and preserving nature.

4. 2. 7. 16. SDG 16 -Peace, Justice and Resilient Institutions

Performance label: MAIN PERFORMANCE INDICATORS (KPI (SN Dikti)) | SUSTAINABLE DEVELOPMENT GOALS: SDG 16 | Target: 16. 3; 16. 5; 16. 6; 16. 7; 16. 10; 16. b | Unit: %; frequency: Quarterly.

Mapping: IKSS 1. 1. 2; 6. 1. 3; 6. 1. 12 | IKK-1. 1. 2, IKK-6. 1. 3, IKK-6. 1. 12-* | Person in charge: UPM/GPM | Contributing units: units, faculties and study programmes.

SDG 16 strengthens the governance of FEB UNISSULA which has integrity, participation, transparency, accountability, and is based on Islamic Academic Culture. Internal control systems, risk management, information disclosure, complaint handling, data protection, corruption prevention, code of ethics enforcement, and conflict resolution are directed to run with clear service standards. Education and community service expand legal literacy, tolerance, moderation, and access to justice. Achievements are measured through the level of compliance, audit follow-up, accuracy of complaint resolution, stakeholder participation, perception of integrity, information security, and the use of recommendations in policy making. Evidence of performance includes risk

registers, audit reports, information publications, service logs, forum minutes, ethics decisions, integrity surveys, and follow-up documentation.

4. 2. 7. 17. SDG 17 -Partnerships to Achieve the Goals

Performance label: ADDITIONAL PERFORMANCE INDICATORS (IKT) | SUSTAINABLE DEVELOPMENT GOALS: SDG 17 | Target: 17. 6; 17. 16; 17. 17; 17. 18 | Unit: %; frequency: Semester.

Mapping: IKSS 5. 1. 1; 5. 1. 2; 5. 1. 6; 5. 1. 7 | IKK-5. 1. 1, IKK-5. 1. 2, IKK-5. 1. 6, IKK-5. 1. 7-* | Responsible person: International Cooperation Unit/P4M/Finance Unit| Contributing units: units, faculties and study programmes; national/international partners.

Partnership is a lever for achieving all sustainable development goals and strengthening the competitiveness of FEB UNISSULA. Collaboration with universities, government, industry, professional organisations, communities, Islamic institutions and global partners is directed at producing mutually reinforcing benefits and outcomes, not just increasing the number of cooperation documents. Partnership programmes include joint education, student and lecturer mobility, collaborative research and publications, community service across regions or countries, sharing infrastructure, joint funding, and responsible data exchange. Achievements are measured through the number and quality of active partnerships, realised activities, joint outcomes and impacts, external funding, partner participation, and sustainability of collaboration. Evidence of performance includes valid cooperation agreements, work plans, implementation reports, joint products, mobility data, financial reports, and partner satisfaction evaluations.

UNISSULA FEB SDGs portfolio control is carried out at least every semester through a performance dashboard that displays targets, realisation, trends, gaps, person in charge, and evidence links. At the end of the year, FEB UNISSULA prepares an SDGs contribution report which consolidates the results of education, research, community service, faculty management and partnerships. The evaluation results become the basis for making adjustments to programmes, budgets, targets and quality improvement actions. Substantive references use Indonesian TPB/SDGs metadata on the Bappenas SDGs Portal and are aligned with the provisions of the applicable National Higher Education Standards.

4. 3. Funding Framework

The funding framework is a percentage so that it can be used before the final RKAT nominal figure is determined. The annual rupiah value is derived using the formula: year ceiling × proportion. Each spending proposal must demonstrate supported indicators, mitigated risks, and expected outcomes. Allocation shifts are possible through performance review mechanisms and budget governance.

4. 3. 1. Revenue Allocation

Table 4. 8 Projected revenue composition 2025–2029

Source of receipt	2025	2026	2027	2028	2029
Tuition and educational services	85	80	80	80	79
Research grant	4	5	5	5	6
PkM grants and partnerships	2	3	3	3	3
Business units, asset utilisation and commercialization	5	7	7	7	7
Alumni, philanthropy, and endowments	1	2	2	2	2
Teaching hospitals/other professional services	3	3	3	3	3

- Research grants/PKM are increased through consortium proposals, mentoring, and funding channels.
- Business units and asset utilisation must have a business plan, management of conflicts of interest, margin targets and academic contributions.
- IP commercialization applies transparent benefit sharing and protects the interests of universities, inventors and society.
- Alumni, philanthropic and endowment funds are managed with investment policies, oversight and impact reporting.

4. 3. 2. Expenditure Allocation

Table 4. 9 Direction of expenditure allocation according to strategic objectives

Allocation group	2025	2026	2027	2028	2029
Goal 1 Reconstruct science and technology and BudAI	6	6	6	6	6
Goal 2 Education, students, graduates and human resources	42	41	40	39	38
Goal 3 Research, publications, innovation and IP	16	17	18	19	20
Goal 4 PkM and da'wah have an impact	7	7	8	8	9
Goal 5 Internationalization	7	8	8	9	9
Goal 6 Governance, digital AI and sustainability	22	21	20	19	18

Spending priorities move gradually from consolidating education, student services and governance towards strengthening research, downstreaming, PkM and internationalization. Technology spend using total cost of ownership, security testing, interoperability, accessibility, and sustainability plans. Capital expenditures must be accompanied by indicators of utilisation and academic impact.

CHAPTER V. CLOSING

UNISSULA FEB Strategic Plan 2025–2029 is a commitment to connecting Islamic identity with global quality and real impact. The faculty vision can only be realised if Islamic Academic Culture is present in every decision and implementation of activities; education provides space for the diversity of student needs; science, technology, art, engineering, and mathematics are combined to solve problems; digital technology and artificial intelligence are used reliably; and all higher education tridharma activities are directed at real benefits for stakeholders.

This document serves as a guideline in preparing RKT, RKAT, performance contracts, operational plans for faculties and study programmes, human resource development, investment in facilities and infrastructure, development of research portfolios and PkM, internationalization, and development of regulations within the FEB UNISSULA environment. Faculty and study programme leaders are responsible for defining targets in stages, establishing verified initial conditions, providing evidence of performance, managing risks, and following up on evaluation results as part of continuous quality strengthening.

In the first year of implementation, FEB UNISSULA's priority was to complete the indicator dictionary, reconcile initial conditions and actual achievements in 2025, determine data owners, and build a single data dashboard as a basis for performance control. In 2027, a mid-term evaluation will be carried out to assess progress in achieving strategic targets and make necessary adjustments. Furthermore, in 2029 a final evaluation will be carried out as a basis for preparing the Strategic Plan for the next period. If there are changes in regulations or material external conditions, adjustments to the implementation of the Strategic Plan are carried out in a transparent and measurable manner while maintaining consistency with the direction of the vision, mission and strategic targets of FEB UNISSULA

APPENDIX

Appendix 1. Portfolio of 6 UNISSULA FEB Study Programmes by Level, STEM/Non STEM Group, Accreditation, and Excellence

Table L. 1 Portfolio of 6 study programmes by level, STEM/non-STEM, and accreditation Appendix 2. Activity Indicator Matrix (IKK)

No.	Faculty	Study programme	Level	Group	Accreditation	Accreditation decree number	Local excellence/wisdom
1	Faculty of Economics and Business	Management	S1	Non-STEM	Excellent	110/DE/A. 5/AR. 10/XII/2022	Islamic management, entrepreneurship, and digital transformation
2	Faculty of Economics and Business	Management	S2	Non-STEM	Very Good	LAMEMBA No. 010/DE/A. 5/AR. 10/IX/2022	Islamic management, entrepreneurship, and digital transformation
3	Faculty of Economics and Business	Management	S3	Non-STEM	Excellent	1691/DE/A. 5/AR. 10/X/2024	Islamic management, entrepreneurship, and digital transformation
4	Faculty of Economics and Business	Accounting	S1	Non-STEM	Excellent	13150/SK/BAN PT/AK ISK/S/XII/2021	Accountability, Islamic finance, and data
5	Faculty of Economics and Business	Accounting	S2	Non-STEM	OK	1529/DE/A. 5/AR. 10/IX/2024	Accountability, Islamic finance, and data
6	Faculty of Economics and Business	Digital Business	S1	STEM	OK	1970/DE/A. 5/AR 11/VI/2026	The digital economy and ethical AI

Appendix 2. Activity Indicator Matrix (IKK)

The matrix contains the IKK from the "Activity Indicators" sheet. Code, formula, quantity, unit, target and person in charge. The target value of the criteria/items remains differentiated from the number of activities. Data sources, formulas, and complete scope of application are still referred to in the source workbook; The following summary is used for the operational explanation of the Strategic Plan.

IKSS 1. 1. 1 Study programme that explicitly integrates Islamic values and Islamic Academic Culture (BudAI) in CPL, study materials, assessments, research, and PkM

Person in charge of IKSS: UPM/Prodi.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-1. 1. 1-A	Number of implementation of study programme improvement programmes that explicitly integrate Islamic values and Islamic Academic Culture (BudAI) in CPL, study materials, assessments, research, and PkM	Number of BudAI Programmes/Prodi/Year	4	4	4	4	4	GPM/Prodi Quarterly/annually
IKK-1. 1. 1-B	Number of data verification activities, evaluation of achievements, and follow-up of study programmes that explicitly integrate Islamic values and Islamic Academic Culture (BudAI) in CPL, study materials, assessments, research, and PkM	Number of Verifications/evaluations/Prodi/Year	4	4	4	4	4	GPM/Prodi Quarterly/annually
IKK-BANPT-01	Consistency of vision, mission, goals, strategies, indicators, programmes and resource allocation	Percentage of instrument criteria/items met	80	85	90	95	100	GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum evidence: Academic system/OBE; RPS; rubric; LMS; minutes of review; VMTS Document; cascading; RKAT; evaluation and follow-up reports

IKSS 1. 1. 2 Courses that use real problem solving projects in an integrative manner using the STEAM approach

Person in charge of IKSS: UPM/Faculty.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-1. 1. 2-A	Number of implementation of course improvement programmes that use real problem solving projects in an integrative manner using the STEAM approach	Number of STEAM Projects/Faculty/Year	4	4	4	4	4	GPM/Faculty Quarterly/annually
IKK-1. 1. 2-B	Number of data verification activities, achievement evaluations, and course follow-up that use real problem solving projects in an integrative manner using the STEAM approach	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	GPM/Faculty Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Academic system/OBE; RPS; rubric; LMS; STEAM project portfolio; evaluation minutes

IKSS 1. 1. 3 Research that substantively reconstructs or applies science and technology based on Islamic values

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-1. 1. 3-A	Number of implementation of research improvement programmes that substantively reconstruct or apply science and technology based on Islamic values	Number of research development programmes/Prodi/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-1. 1. 3-B	Number of data verification activities, evaluation of achievements, and follow-up research that substantively reconstructs or applies science and technology based on Islamic values	Number of Verifications/evaluations/Prodi/Year	4	4	4	4	4	P4MT Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: P4M system; research proposals/contracts; research reports; publication; research roadmap

IKSS 1. 1. 4 Islamic Academic Culture (BudAI) strengthening programme whose impact is evaluated every year

Person in charge of IKSS: WD 1.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-1. 1. 4-A	The number of implementation programmes to improve Islamic Academic Culture (BudAI) programmes whose impact is evaluated every year	Number of BudAI Programmes/Faculty/Year	1	1	1	1	1	Annual UPM
IKK-1. 1. 4-B	Number of data verification activities, achievement evaluations, and follow-up programmes to strengthen Islamic Academic Culture (BudAI) whose impact is evaluated every year	Number of Verifications/evaluations/Faculty/Year	1	1	1	1	1	Annual UPM

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: BudAI guidelines; programme reports; list of participants; impact evaluation instruments; follow-up plan

IKSS 1. 1. 5 Index of internalization of Khaira Ummah values in students and graduates

Person in charge of IKSS: WD 1/UPM/Student Affairs.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-1. 1. 5-A	Number of implementation programmes to increase the internalization index of Khaira Ummah values Among students and graduates	Number of internalization programmes/Faculty/Year	4	4	4	4	4	UPM/Student Affairs Quarterly/annually
IKK-1. 1. 5-B	Number of data verification activities, evaluation of achievements, and follow-up on the internalization index of Khaira Ummah values for students and graduates	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	UPM/Student Affairs Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Khaira Ummah assessment/survey instrument; student/graduate database; analysis results; follow-up plan

IKSS 1. 1. 6 Interdisciplinary academic activities that bring together the Islamic worldview and STEAM

Person in charge of IKSS: WD 1/UPM/P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-1. 1. 6-A	Number of design and implementation activities of interdisciplinary academic activities that integrate the Islamic worldview and STEAM	Number of Interdisciplinary Activities/Faculty/Year	4	4	4	4	4	UPM/P4MT Quarterly/annually
IKK-1. 1. 6-B	Number of activities evaluating the quality of discipline integration, participant involvement, learning outcomes, and follow-up	Number of Evaluations/Faculty/Year	4	4	4	4	4	UPM/P4MT Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: RPS/activity proposal; project portfolio; list of participants across study programmes; evaluation report; proof of follow-up

IKSS 2. 1. 1 Superior accredited study programme

Person in charge of IKSS: UPM/Fak.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 1. 1-A	Number of gap analysis assistance activities, fulfilment of necessary requirements, and assessment simulations	Number of Mentoring/Prodi/Year	2	2	2	2	2	UPM/P4M Semesteran
IKK-2. 1. 1-B	Number of implementation Closing of readiness findings and validation of LED/LKPS/evidence	Number of Evaluations/Prodi/Year	2	2	2	2	2	UPM/P4M Semesteran

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: Accreditation decree; self-evaluation; assessment matrix; UPM archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 1. 2 The study programme obtains international accreditation/recognition

Person in charge of IKSS: UPM/International Cooperation Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 1. 2-A	Number of gap analysis assistance activities, fulfilment of necessary requirements, and assessment simulations	Number of Mentoring/Prodi/Year	2	2	2	2	2	UPM/International Cooperation UnitSemester
IKK-2. 1. 2-B	Number of implementation Closing of readiness findings and validation of LED/LKPS/evidence	Number of Evaluations/Prodi/Year	2	2	2	2	2	UPM/International Cooperation UnitSemester
IKK-ACQUIN-10	ESG 1. 10 – Cyclical external quality assurance	Percentage of instrument criteria/items met	40	55	70	85	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum proof: Accreditation decree; self-evaluation; assessment matrix; UPM archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan; Accreditation schedule; reports; recommendations; follow-up; public status

IKSS 2. 1. 3 The study programme fully implements the OBE curriculum

Person in charge of IKSS: GPM/Prodi.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 1. 3-A	Number of curriculum review activities based on CPL, CPMK, curriculum map, and stakeholder involvement	Number of curriculum/prodi/year reviews	2	2	2	2	2	GPM/Semester Study Programme
IKK-2. 1. 3-B	Number of implementation of CPL assessment moderation and follow-up on achieved results	Number of Evaluations/Prodi/Year	2	2	2	2	2	GPM/Semester Study Programme
IKK-BANPT-03	Consistency of CPL–curriculum–learning–assessment and stakeholder involvement	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-LAMPTKES-01	The health education curriculum is aligned with professional competency standards and service needs	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMEMBA-01	The economics, management, business, and accounting curriculum is responsive to professional practice	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMDIK-01	The educational curriculum combines pedagogical, professional, social and personality competencies	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMSAMA-01	Depth of science/mathematics foundation and continuity of CPL at programme level	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMTEKNIK-01	The engineering curriculum is aligned with the body of knowledge, CPL, and professional standards	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMINFOKOM-01	The informatics/computer curriculum is in line with the body of knowledge and technological developments	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMSPAK-01	The social, political, administrative and communication curriculum is responsive to public issues	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMPTIP-01	The agricultural science curriculum is aligned with food systems, bioeconomics and sustainability	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-LAMDEPILAR-01	The design/planning/environment/architecture curriculum is aligned with CPL and the professional context	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-ACQUIN-02	ESG 1. 2 – Programmes are designed and approved with clear objectives and learning outcomes	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Bukti minimum: Kebijakan kurikulum; curriculum map; RPS; rubrik; sampel asesmen; berita acara; laporan ketercapaian CPL; Profil lulusan; CPL; matriks kurikulum; RPS; rubrik; survei stakeholder; Dokumen kurikulum; standar profesi; pemetaan CPL; review stakeholder; Advisory board; review kurikulum; pemetaan CPL; bukti isu mutakhir; CPL; matriks kurikulum; standar profesi guru; review stakeholder; CPL; body of knowledge; curriculum map; benchmarking; CPL; curriculum map; benchmark; advisory board; review berkala; CPL; curriculum map; review BOK; advisory board; benchmarking; CPL; review kurikulum; isu kontemporer; masukan pemerintah/industri/komunitas; CPL; curriculum map; masukan industri/petani; benchmarking; CPL; studio sequence; curriculum map; masukan asosiasi/profesi; Programme specification; approval; outcomes; stakeholder input; workload

IKSS 2. 1. 4 The course applies STEAM integrative projects

Person in charge of IKSS: GPM/Prodi.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 1. 4-A	Number of implementation of cross-disciplinary challenge/project designs based on real problems	Number of STEAM Projects/Prodi/Year	2	2	2	2	2	GPM/Semester Study Programme
IKK-2. 1. 4-B	Number of review activities for the integration rubric of Science, Technology, Engineering, Art and Mathematics and their impact	Number of Evaluations/Prodi/Year	2	2	2	2	2	GPM/Semester Study Programme
IKK-LAMPTKES-03	Quality of clinical practice, clinical skills, simulation, and interprofessional education	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-LAMEMBA-02	Case-based learning, projects, business simulations, analytics, and ethical decisions	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMDIK-02	Quality of microteaching, PLP/PPL, school practices, and authentic assessment	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMSAMA-02	Practicum, modelling, computing, proof/experiment, and scientific inquiry	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMTEKNIK-02	Engineering design and solving complex engineering problems in the capstone	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMINFOKOM-02	The computing capstone includes requirements, design, implementation, testing, and deployment	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMSPAK-02	Learning based on social research, studio/media lab, policy simulations, and public projects	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMPTIP-02	Field/garden/lab practice, experiential learning, and value chain problem solving	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMDEPILAR-02	Studio-based learning, design thinking, iteration, critique, and technology integration	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-ACQUIN-03	ESG 1. 3 – Student-centred learning, teaching, dan assessment	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum evidence: Academic system/OBE; RPS; rubric; LMS; minutes of review; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan; Practice guide; logbook; case list; OSCE; vehicle evaluation; IPE; RPS; case; project; rubric; student artifacts; ethical reflection; Guide; practice videos/samples; rubric; logbook; supervisor value; RPS; module; logbook; raw data; rubric; practicum report; Design brief; constraints; alternative; prototype; test; capstone rubric; Repositories; issue tracker; design; test; demos; rubric; RPS; instrument; media/policy work; rubric; artifact; Module; logbook; field data; rubric; report; partner assessment; Design brief; process; pin-ups/reviews; rubric; portfolio; Teaching methods; assessment rules; feedback; appeals; evidence of student-centredness

IKSS 2. 1. 5 New students registering

Person in charge of IKSS: UPM/PMB Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 1. 5-A	Number of admissions, onboarding, retention, and academic services funnel management cycles	Number of student service cycles/study programmes/year	2	2	2	2	2	UPM/PMBS Unit Semester
IKK-2. 1. 5-B	Number of implementation of conversion/retention analysis per programme and deviation follow-up	Number of Evaluations/Prodi/Year	2	2	2	2	2	UPM/PMBS Unit Semester

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; academic system; tracer studies; LPKA; student archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 1. 6 Active students

Person in charge of IKSS: UPM/PMB Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 1. 6-A	Number of admissions, onboarding, retention, and academic services funnel management cycles	Number of student service cycles/study programmes/year	2	2	2	2	2	UPM/PMBS Unit Semester
IKK-2. 1. 6-B	Number of implementation of conversion/retention analysis per programme and deviation follow-up	Number of Evaluations/Prodi/Year	2	2	2	2	2	UPM/PMBS Unit Semester

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; academic system; tracer studies; LPKA; student archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 1. 7 Convert registrants to registrations

Person in charge of IKSS: GPM/International Cooperation Unit/Prodi.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 1. 7-A	Number of admissions, onboarding, retention, and academic services funnel management cycles	Number of student/faculty service cycles/year	2	2	2	2	2	GPM/International Cooperation Unit/Semester Study Programme
IKK-2. 1. 7-B	Number of implementation of conversion/retention analysis per programme and deviation follow-up	Number of Evaluations/Faculty/Year	2	2	2	2	2	GPM/International Cooperation Unit/Semester Study Programme

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; academic system; tracer studies; LPKA; student archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 1. 8 Number of library collection titles

Person in charge of IKSS: UPT Library.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 1. 8-A	Number of programmes implemented to increase the number of library collection titles	Number of Collection Development/Faculty/Year	2	2	2	2	2	UPT Library Semester
IKK-2. 1. 8-B	Number of data verification activities, evaluation of achievements, and follow-up on the number of library collection titles	Number of Verifications/evaluations/Faculty/Year	2	2	2	2	2	UPT Library Semester

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: Library UPT; evidence register; verified performance reports; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 2. 1 Priority buildings/facilities that meet accessibility standards

Person in charge of IKSS: WD 2/UPM.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 2. 1-A	Number of implementation of priority building/facility improvement programmes that meet accessibility standards	Number of Accessibility Programmes/Faculty/Year	2	2	2	2	2	WD 2/UPMSemester
IKK-2. 2. 1-B	Number of data verification activities, evaluation of achievements, and follow-up on priority buildings/facilities that meet accessibility standards	Number of Verifications/evaluations/Faculty/Year	2	2	2	2	2	WD 2/UPMSemester

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Audit checklist; needs assessment; accommodation plan; proof of service; follow-up tickets; user survey

IKSS 2. 2. 2 Accessible priority digital services

Person in charge of IKSS: Faculty Information Unit/UPM.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 2. 2-A	Number of accessibility audits, needs assessments, and provision of appropriate accommodation	Number of Accessibility Programmes/Faculty/Year	2	2	2	2	2	Faculty/UPMSemester Information Unit
IKK-2. 2. 2-B	Number of Accessibility Gap Closing and User Experience Surveys	Number of Evaluations/Faculty/Year	2	2	2	2	2	Faculty/UPMSemester Information Unit

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Audit checklist; needs assessment; accommodation plan; proof of service; follow-up tickets; user survey

IKSS 2. 2. 3 The study programme applies UDL and appropriate accommodation

Person in charge of IKSS: UPM.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 2. 3-A	Number of accessibility audits, needs assessments, and provision of appropriate accommodation	Number of Accessibility Programmes/Prodi/Year	2	2	2	2	2	UPMSemester
IKK-2. 2. 3-B	Number of Accessibility Gap Closing and User Experience Surveys	Number of Evaluations/Prodi/Year	2	2	2	2	2	UPMSemester

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Audit checklist; needs assessment; accommodation plan; proof of service; follow-up tickets; user survey

IKSS 2. 2. 4 Courses are available in flexible/hybrid mode

Person in charge of IKSS: GPM/Prodi.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 2. 4-A	Number of activities to determine flexible pathway design, RPL/fast track, study load, and academic advice	Number of Reviews of study paths/Prodi/Year	2	2	2	2	2	GPM/Semester Study Programme
IKK-2. 2. 4-B	Number of monitoring implementations of progress, quality, risks and satisfaction of flexible pathway participants	Number of Evaluations/Prodi/Year	2	2	2	2	2	GPM/Semester Study Programme

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Academic system/OBE; RPS; rubric; LMS; minutes of review; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 2. 5 The study programme provides a fast track/accelerated pathway

Person in charge of IKSS: WD 2/Prodi.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 2. 5-A	Number of activities to determine flexible pathway design, RPL/fast track, study load, and academic advice	Number of Reviews of study paths/Prodi/Year	2	2	2	2	2	WD 2/Semester Study Programme
IKK-2. 2. 5-B	Number of monitoring implementations of progress, quality, risks and satisfaction of flexible pathway participants	Number of Evaluations/Prodi/Year	2	2	2	2	2	WD 2/Semester Study Programme

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: BAAK/Prodi; evidence register; verified performance reports; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 2. 6 Students follow a structured acceleration/enrichment pathway

Person in charge of IKSS: WD 2/Prodi.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 2. 6-A	Number of activities to determine flexible pathway design, RPL/fast track, study load, and academic advice	Number of Reviews of study paths/Prodi/Year	2	2	2	2	2	WD 2/Semester Study Programme

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 2. 6-B	Number of monitoring implementations of progress, quality, risks and satisfaction of flexible pathway participants	Number of Evaluations/Prodi/Year	2	2	2	2	2	WD 2/Semester Study Programme

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; academic system; tracer studies; LPKA; student archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 2. 7 Recipients of inclusive scholarships/disabilities/vulnerable groups

Person in charge of IKSS: WD 1/UPM.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 2. 7-A	Number of accessibility audits, needs assessments, and provision of appropriate accommodation	Number of Accessibility Programmes/Faculty/Year	2	2	2	2	2	WD 1/UPMSemester
IKK-2. 2. 7-B	Number of Accessibility Gap Closing and User Experience Surveys	Number of Evaluations/Faculty/Year	2	2	2	2	2	WD 1/UPMSemester

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Audit checklist; needs assessment; accommodation plan; proof of service; follow-up tickets; user survey

IKSS 2. 2. 8 Satisfaction of disability service users

Person in charge of IKSS: UPM.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 2. 8-A	Number of accessibility audits, needs assessments, and provision of appropriate accommodation	Number of Accessibility Programmes/Faculty/Year	2	2	2	2	2	UPMSemester

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 2. 8-B	Number of Accessibility Gap Closing and User Experience Surveys	Number of Evaluations/Faculty/Year	2	2	2	2	2	UPMSemester
IKK-LAMPTKES-06	Accommodate students with disabilities without compromising safety and essential competencies	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum evidence: Audit checklist; needs assessment; accommodation plan; proof of service; follow-up tickets; user surveys; Needs assessment; accommodation plan; risk assessment; monitoring

IKSS 2. 3. 1 Student achievements at regional/national/international level

Person in charge of IKSS: WD 1/Fak.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 3. 1-A	Number of talent development programmes, competitions, recognition and financial support	Number of talent development programmes/prodi/year	2	2	2	2	2	WD 1/FakSemester
IKK-2. 3. 1-B	Number of implementations. Validation of achievement levels and evaluation of coaching effectiveness	Number of Evaluations/Prodi/Year	2	2	2	2	2	WD 1/FakSemester

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; academic system; tracer studies; student archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 3. 2 Graduate on time

Person in charge of IKSS: GPM/Prodi.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 3. 2-A	Number of programmes to strengthen learning, certification, careers, languages and global competency of graduates	Number of graduate strengthening programmes/prodi/year	2	2	2	2	2	GPM/Semester Study Programme
IKK-2. 3. 2-B	Number of Tracer studies, competency assessments, and user feedback follow-up	Number of Evaluations/Prodi/Year	2	2	2	2	2	GPM/Semester Study Programme
IKK-ACQUIN-04	ESG 1. 4 – Admission, progression, recognition, and certification	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum proof: PDDIKTI; academic system; tracer studies; student archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan; Admission rules; progression data; recognition/RPL; diploma supplement; certification

IKSS 2. 3. 3 Graduates work, entrepreneurship, or further study <=12 months

Person in charge of IKSS: WD 1/UPM/GPM/Fak/Prodi.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 3. 3-A	Number of programmes to strengthen learning, certification, careers, languages and global competency of graduates	Number of graduate strengthening programmes/prodi/year	2	2	2	2	2	WD 1/UPM/GPM/Fak/ProdiSemester
IKK-2. 3. 3-B	Number of Tracer studies, competency assessments, and user feedback follow-up	Number of Evaluations/Prodi/Year	2	2	2	2	2	WD 1/UPM/GPM/Fak/ProdiSemester
IKK-BANPT-06	Analysis of graduate outcomes, timeliness, tracer, employability, and user satisfaction	Percentage of instrument criteria/items met	80	85	90	95	100	WD 1/UPM/GPM/Fak/Prodi Semester/annual

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-LAMEMBA-06	Employability, career, entrepreneurship and graduate user feedback	Percentage of instrument criteria/items met	80	85	90	95	100	WD 1/UPM/GPM/Fak/Prodi Semester/annual
IKK-LAMSPAK-06	Graduate careers, professional recognition, portfolio, and user satisfaction	Percentage of instrument criteria/items met	80	85	90	95	100	WD 1/UPM/GPM/Fak/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum proof: PDDIKTI; academic system; tracer studies; student archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan; PDDIKTI; tracer; user surveys; cohort analysis; follow-up; Tracer; career data; businessman; user surveys; action plan; Tracer; portfolio; recognition; user surveys; follow up

IKSS 2. 3. 4 Graduates have competency/professional certification

Person in charge of IKSS: Study Programme/GPM.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 3. 4-A	Number of programmes to strengthen learning, certification, careers, languages and global competency of graduates	Number of graduate strengthening programmes/prodi/year	2	2	2	2	2	Study Programme/GPMSemester
IKK-2. 3. 4-B	Number of Tracer studies, competency assessments, and user feedback follow-up	Number of Evaluations/Prodi/Year	2	2	2	2	2	Study Programme/GPMSemester
IKK-LAMPTKES-02	Passing professional competency/certification tests and follow-up per competency area	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-LAMEMBA-03	Professional/industry certification and mastery of relevant analytical tools	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMDIK-06	Passing teacher certification/competency tests and professional recognition	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMSAMA-06	Competence in problem solving, data analysis and scientific communication of graduates	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMTEKNIK-05	Competency/engineering certification and professional readiness	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMINFOKOM-05	Industry certification and programming/data/network/security competency	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMDEPILAR-03	Graduate portfolios demonstrate progress, complexity, ethics and professional competence	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum proof: PDDIKTI; academic system; tracer studies; student archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan; Competency test results; item/area analysis; remediation programmes; cohort trends; Certification scheme; list of participants/graduates; assessment results; follow-up; Test results; certificate; competency analysis; remediation; Capstone/thesis; rubric; external assessment; certification; Scheme; participant; results; certificate; competency gap analysis; Scheme; exam results; certificate; competency analysis; Portfolio; cross-semester rubric; external review; follow up

IKSS 2. 3. 5 Graduates meet the established English/Arabic language standards

Person in charge of IKSS: WD 1.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 3. 5-A	Number of programmes to strengthen learning, certification, careers, languages and global competency of graduates	Number of graduate strengthening programmes/prodi/year	2	2	2	2	2	WD 1 Semester
IKK-2. 3. 5-B	Number of Tracer studies, competency assessments, and user feedback follow-up	Number of Evaluations/Prodi/Year	2	2	2	2	2	WD 1 Semester

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; academic system; tracer studies; student archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 3. 6 Graduates pass digital and AI literacy assessments

Person in charge of IKSS: WD 1/Prodi.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 3. 6-A	Number of programmes to strengthen learning, certification, careers, languages and global competency of graduates	Number of graduate strengthening programmes/prodi/year	2	2	2	2	2	WD 1/Semester Study Programme
IKK-2. 3. 6-B	Number of Tracer studies, competency assessments, and user feedback follow-up	Number of Evaluations/Prodi/Year	2	2	2	2	2	WD 1/Semester Study Programme

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; academic system; tracer studies; student archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 3. 7 Student to lecturer ratio

Person in charge of IKSS: SDI/WD Unit 1.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 3. 7-A	Number of talent mapping activities, further studies, academic positions, certification and competency development	Number of HR development cycles/Prodi/Year	2	2	2	2	2	1 Semester SDI/WD Unit
IKK-2. 3. 7-B	Number of monitoring implementations of individual progress, recognition, productivity, and even distribution of workload	Number of Evaluations/Prodi/Year	2	2	2	2	2	1 Semester SDI/WD Unit

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; academic system; tracer studies; student archives; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 3. 8 Graduates meet the Khaira Ummah competency profile

Person in charge of IKSS: SDI/UPM Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 3. 8-A	The number of graduate improvement programmes implemented meets Khaira Ummah's competency profile	Number of internalization programmes/prodi/year	2	2	2	2	2	Semester SDI/UPMS Unit
IKK-2. 3. 8-B	The number of data verification activities, evaluation of achievements, and follow-up of graduates meets Khaira Ummah's competency profile	Number of Verifications/evaluations/Prodi/Year	2	2	2	2	2	Semester SDI/UPMS Unit

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; academic system; tracer studies; LPKA; student archives

IKSS 2. 4. 1 Lecturers with doctoral/S3 qualifications

Person in charge of IKSS: SDI/Fak Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 4. 1-A	Number of talent mapping activities, further studies, academic positions, certification and competency development	Number of HR development cycles/Faculty/Year	4	4	4	4	4	SDI Unit/Fact Quarterly/annually
IKK-2. 4. 1-B	Number of monitoring implementations of individual progress, recognition, productivity, and even distribution of workload	Number of Evaluations/Faculty/Year	4	4	4	4	4	SDI Unit/Fact Quarterly/annually
IKK-ACQUIN-05	ESG 1. 5 – Teaching staff is adequate, competent and developed	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum proof: PDDIKTI; SISTER; HRIS; certificate; academic position decree; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan; Staff profile; workloads; recruitment; appraisal; professional development

IKSS 2. 4. 2 Professors to all lecturers

Person in charge of IKSS: SDI/Fak Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 4. 2-A	Number of talent mapping activities, further studies, academic positions, certification and competency development	Number of HR development cycles/Faculty/Year	4	4	4	4	4	SDI Unit/Fact Quarterly/annually
IKK-2. 4. 2-B	Number of monitoring implementations of individual progress, recognition, productivity, and even distribution of workload	Number of Evaluations/Faculty/Year	4	4	4	4	4	SDI Unit/Fact Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; SISTER; HRIS; certificate; academic position decree; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 4. 3 Lecturer with the position of Associate Professor

Person in charge of IKSS: SDI/Fak Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 4. 3-A	Number of talent mapping activities, further studies, academic positions, certification and competency development	Number of HR development cycles/Faculty/Year	4	4	4	4	4	SDI Unit/Factory. Quarterly/annually
IKK-2. 4. 3-B	Number of monitoring implementations of individual progress, recognition, productivity, and even distribution of workload	Number of Evaluations/Faculty/Year	4	4	4	4	4	SDI Unit/Factory. Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; SISTER; HRIS; certificate; academic position decree; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 4. 4 Lecturers are certified educators

Person in charge of IKSS: SDI/Fak Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 4. 4-A	Number of talent mapping activities, further studies, academic positions, certification and competency development	Number of HR development cycles/Faculty/Year	4	4	4	4	4	SDI Unit/Factory. Quarterly/annually
IKK-2. 4. 4-B	Number of monitoring implementations of individual progress, recognition, productivity, and even distribution of workload	Number of Evaluations/Faculty/Year	4	4	4	4	4	SDI Unit/Factory. Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; SISTER; HRIS; certificate; academic position decree; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 4. 5 Lecturer completes STEAM and digital-AI pedagogy training

Person in charge of IKSS: SDI/UPM Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 4. 5-A	Number of implementation of cross-disciplinary challenge/project designs based on real problems	Number of STEAM Projects/Faculty/Year	4	4	4	4	4	SDI/UPMT Unit Quarterly/annually
IKK-2. 4. 5-B	Number of review activities for the integration rubric of Science, Technology, Engineering, Art and Mathematics and their impact	Number of Evaluations/Faculty/Year	4	4	4	4	4	SDI/UPMT Unit Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: PDDIKTI; SISTER; HRIS; certificate; academic position decree; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 2. 4. 6 Lecturers gain international academic experience

Person in charge of IKSS: SDI Unit/International Cooperation Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 4. 6-A	Number of partnership activation activities through implementation arrangements, mobility and joint projects	Number of Partnership Activations/Faculty/Year	4	4	4	4	4	BSDI/UPT-KUI Quarterly/annually
IKK-2. 4. 6-B	Number of implementation evaluation activities, reciprocity, outcomes, impact and sustainability of partnerships	Number of Evaluations/Faculty/Year	4	4	4	4	4	BSDI/UPT-KUI Quarterly/Annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: MoU/MoA/IA; list of participants; proof of activity; external; evaluation and follow-up reports

IKSS 2. 4. 7 Education personnel have relevant competency certification

Person in charge of IKSS: SDI Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-2. 4. 7-A	Number of programmes to strengthen learning, certification, careers, languages and global competency of graduates	Number of graduate/faculty strengthening programmes/year	4	4	4	4	4	SDIT Unit Quarterly/Annually
IKK-2. 4. 7-B	Number of Tracer studies, competency assessments, and user feedback follow-up	Number of Evaluations/Faculty/Year	4	4	4	4	4	SDIT Unit Quarterly/annually
IKK-LAMPTKES-05	Adequacy and competence of clinical preceptors/lecturers as well as the supervisor-student ratio	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMDIK-04	Sufficient competent supervisors and tutors	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum proof: PDDIKTI; SISTER; HRIS; certificate; academic position decree; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan; CV; STR/SIP/certificate; letter of assignment; guidance burden; student evaluation; Qualification; certificate; letter of assignment; guidance ratio; evaluation

IKSS 3. 1. 1 Lecturers are involved in research in the current year

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 1-A	Number of implementation programmes to increase lecturers involved in research in the current year	Number of research development programmes/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 1-B	Number of data verification activities, evaluation of achievements, and follow-up of lecturers involved in research in the current year	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-BANPT-04	Integration of research road maps with lecturer, student performance, outcomes and impact	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM//Faculty/Prodi Semester/annual
IKK-LAMDIK-05	Educational research engages students and improves learning practices	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM//Faculty/Prodi Semester/annual
IKK-LAMSPAK-03	Human research ethics, informed consent, data protection, and integrity	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM//Faculty/Prodi Semester/annual
IKK-LAMPTIP-04	Agricultural research based on region/commodity, students, and user needs	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM//Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum proof: SINTA; Scopus/WoS; P4M system; DJKI; DOI; research contracts and reports; Roadmap; contract; logbook; publication/KI; student involvement; evaluation; Roadmap; study; student involvement; implementation of results; Ethical clearance; consent; data management plan; anonymization; auditing; Roadmap; commodity map; research; student involvement; outer

IKSS 3. 1. 2 Articles in reputable international journals compared to the number of lecturers

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 2-A	The number of implementation of article improvement programmes in reputable international journals compared to the number of lecturers	Number of research development programmes/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-3. 1. 2-B	The number of data verification activities, evaluation of achievements, and follow-up to articles in reputable international journals compared to the number of lecturers	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: SINTA; Scopus/WoS; P4M system; DJKI; DOI; contracts and research reports

IKSS 3. 1. 3 Scopus/WoS indexed articles that have received citations

Person in charge of IKSS: P4M/Library.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 3-A	Number of implementation programmes to increase Scopus/WoS indexed articles that received citations	Number of research development programmes/Faculty/Year	1	1	1	1	1	P4M/Library. Annual
IKK-3. 1. 3-B	Number of data verification activities, evaluation of achievements, and follow-up to Scopus/WoS indexed articles that received citations	Number of Verifications/evaluations/Faculty/Year	1	1	1	1	1	P4M/Library. Annual
IKK-LAMSAMA-04	Culture of lecturer-student research and publications in the field of science/mathematics	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM//Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum proof: SINTA; Scopus/WoS; P4M system; DJKI; DOI; research contracts and reports; Research group; seminar; publication; student involvement

IKSS 3. 1. 4 Publication in reputable international proceedings

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 4-A	Number of implementation programmes to increase publications in reputable international proceedings	Number of research development programmes/Faculty/Year	1	1	1	1	1	Annual P4M
IKK-3. 1. 4-B	Number of data verification activities, achievement evaluations, and follow-up publications in reputable international proceedings	Number of Verifications/evaluations/Faculty/Year	1	1	1	1	1	Annual P4M

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: SINTA; Scopus/WoS; P4M system; DJKI; DOI; contracts and research reports

IKSS 3. 1. 5 Certified intellectual property

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 5-A	Number of certified intellectual property improvement programmes implemented	Number of research development programmes/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-3. 1. 5-B	Number of data verification activities, evaluation of achievements, and follow-up on certified intellectual property	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: P4M; evidence register; verified performance reports

IKSS 3. 1. 6 Draft patent application/simple patent submitted

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 6-A	Number of implementation programmes to improve draft patent applications/simple patents submitted	Number of research development programmes/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-3. 1. 6-B	Number of data verification activities, evaluation of achievements, and follow-up to draft patent applications/simple patents submitted	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: SINTA; Scopus/WoS; P4M system; DJKI; DOI; contracts and research reports

IKSS 3. 1. 7 Research reaches the stages of innovation readiness/TKT set by the university

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 7-A	The number of implementation of research improvement programmes reaches the innovation readiness/TKT stages set by the university	Number of research development programmes/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-3. 1. 7-B	The number of data verification activities, evaluation of achievements, and research follow-up reached the stages of innovation readiness/TKT set by the university	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: SINTA; Scopus/WoS; P4M system; DJKI; DOI; contracts and research reports

IKSS 3. 1. 8 Books, appropriate technology, models, prototypes or design work utilised

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 8-A	Number of book improvement programmes implemented, appropriate technology, models, prototypes or design work utilised	Number of research development programmes/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-3. 1. 8-B	Number of data verification activities, evaluation of achievements, and follow-up on books, appropriate technology, models, prototypes, or design work utilised	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: SINTA; Scopus/WoS; P4M system; DJKI; DOI; contracts and research reports

IKSS 3. 1. 9 National and international external research funding

Person in charge of IKSS: P4M/Finance Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 9-A	Number of implementation programmes to increase national and international external research funding	Number of research development programmes/Faculty/Year	4	4	4	4	4	P4M/Finance Unit Quarterly/annually
IKK-3. 1. 9-B	Number of data verification activities, evaluation of achievements, and follow-up on national and international external research funding	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4M/Finance Unit Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: SINTA; Scopus/WoS; P4M system; DJKI; DOI; contracts and research reports

IKSS 3. 1. 10 Cross-disciplinary collaborative research with overseas/industry partners

Person in charge of IKSS: P4M/International Cooperation Unit

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 10-A	Number of implementation programmes to increase cross-disciplinary collaborative research with foreign/industry partners	Number of research development programmes/Faculty/Year	4	4	4	4	4	P4M/International Cooperation Unit Quarterly/annually
IKK-3. 1. 10-B	Number of data verification activities, evaluation of achievements, and follow-up to cross-disciplinary collaborative research with foreign/industry partners	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4M/International Cooperation Unit Quarterly/annually
IKK-LAMEMBA-04	Entrepreneurship, incubation, business innovation and solution adoption by partners	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM//Faculty/Prodi Semester/annual
IKK-LAMSAMA-05	Data reproducibility, instrument use, and scientific innovation/prototyping	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM//Faculty/Prodi Semester/annual
IKK-LAMTEKNIK-06	Prototypes, standards, patents, and adoption of engineering solutions by industry/society	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM//Faculty/Prodi Semester/annual
IKK-LAMINFOKOM-06	Software/data/AI products that real users use	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM//Faculty/Prodi Semester/annual
IKK-LAMPTIP-06	Varieties, cultivation/postharvest technology, products, patents and adoption	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM//Faculty/Prodi Semester/yearly
IKK-LAMDEPILAR-05	The work/design/plan/prototype gains recognition or is used by stakeholders	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM//Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum evidence: P4M system; partner contracts; PkM report; outcome/impact instrument; Incubation pipeline; business model; market validation; turnover/adoption; mentoring; Data/code repository; calibration; prototype; validation; documentation; Drawing/design; test; patent; standardisation; proof of adoption; Repositories; release; analytics; user; SLAs; proof of adoption; Test; release/certificate; prototype; KI; proof of adoption; Work; competitions/exhibitions; IPR; adoption; testimonial

IKSS 3. 1. 11 Books with ISBN

Person in charge of IKSS: P4M/Fak.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-3. 1. 11-A	Number of research/publication/KI/downstreaming road map development programmes through clinics and funding	Number of research development programmes/Faculty/Year	4	4	4	4	4	P4M/Fact. Quarterly/annually
IKK-3. 1. 11-B	Number of output quality verification activities, affiliation, indexation, citation, adoption and sustainability	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4M/Fact. Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Roadmap; proposals; contract; logbook; DOI/indexation; IP certificate; proof of adoption; impact report; P4M/Fact; evidence register; verified performance reports; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 4. 1. 1 Community service that integrates Islamic values and the preaching of rahmatan lil 'alamin

Person in charge of IKSS: P4M/WD 1.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-4. 1. 1-A	Number of implementation of programmes to increase community service that integrate Islamic values and the preaching of rahmatan lil 'alamin	Number of PkM Programmes/Faculty/Year	4	4	4	4	4	P4M/LPKAT Quarterly/annually

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-4. 1. 1-B	Number of data verification activities, evaluation of achievements, and follow-up on community service that integrates Islamic values and the preaching of rahmatan lil 'alamin	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4M/LPKAT Quarterly/annually
IKK-BANPT-05	Integration of the PkM roadmap with partner needs, research results, outcomes and impacts	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum evidence: P4M system; partner contracts; PkM report; outcome/impact instrument; Roadmap; needs assessment; report; partner satisfaction; outcome/impact

IKSS 4. 1. 2 Community service based on UNISSULA research or innovation results

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-4. 1. 2-A	Number of implementation of programmes to increase community service based on UNISSULA research results or innovations	Number of research development programmes/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-4. 1. 2-B	Number of data verification activities, evaluation of achievements, and follow-up on community service based on UNISSULA research or innovation results	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: P4M system; partner contracts; PkM report; outcome/impact instrument

IKSS 4. 1. 3 Lecturers receive external PkM grants

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-4. 1. 3-A	Number of implementation of lecturer improvement programmes receiving external PkM grants	Number of PkM Programmes/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-4. 1. 3-B	Number of data verification activities, evaluation of achievements, and follow-up for lecturers obtaining external PkM grants	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: P4M system; partner contracts; PkM report; outcome/impact instrument

IKSS 4. 1. 4 New active PkM partnerships

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-4. 1. 4-A	Number of active implementation of new PkM partnership improvement programmes	Number of PkM Programmes/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-4. 1. 4-B	Number of data verification activities, evaluation of achievements, and follow-up to new active PkM partnerships	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: P4M system; partner contracts; PkM report; outcome/impact instrument

IKSS 4. 1. 5 PkM programmes that demonstrate improvements in social, economic, health, education, environmental or partner governance outcomes

Person in charge of IKSS: P4M.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-4. 1. 5-A	Number of implementation of PkM programme improvement programmes that demonstrate improvements in social, economic, health, education, environmental or partner governance outcomes	Number of PkM Programmes/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-4. 1. 5-B	Number of data verification activities, evaluation of achievements, and follow-up of PkM programmes that show improvements in social, economic, health, education, environmental, or partner governance outcomes	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4MT Quarterly/annually
IKK-LAMEMBA-05	Impact of service/consulting projects on MSMEs, organisations and policies	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMSPAK-04	The impact of research/PKM on policy, public services, communities, or media literacy	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMPTIP-05	The impact of extension/PKM on productivity, income, food security or the environment	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMDEPILAR-06	Impact of a design/planning project on space, environment, community, or policy	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum evidence: P4M system; partner contracts; PkM report; outcome/impact instrument; Partner baseline; deliverables; changes in performance; testimonials; impact evaluation; Policy briefs; adoption; changes in service/behaviour; impact evaluation; Baseline; technology; adoption; productivity/income; evaluation; Baseline; co-design; deliverables; adoption; post-implementation evaluation

IKSS 4. 1. 6 External PkM funding

Person in charge of IKSS: P4M/WD 1.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-4. 1. 6-A	Number of implementation programmes to increase external PkM funding	Number of PkM Programmes/Faculty/Know	4	4	4	4	4	P4M/WD 1 Quarterly/annually
IKK-4. 1. 6-B	Number of data verification activities, evaluation of achievements, and follow-up on external PkM funding	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	P4M/WD 1 Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: P4M/WD 1; evidence register; verified performance reports

IKSS 4. 1. 7 PkM/STEAM challenge programme involving students across study programmes

Person in charge of IKSS: P4M/WD 1.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-4. 1. 7-A	Number of PkM/STEAM challenge design and implementation activities across study programmes based on partner needs	Number of PkM Programmes/Faculty/Year	4	4	4	4	4	P4M/WD 1 Quarterly/annually
IKK-4. 1. 7-B	Number of evaluation activities for student involvement, partner outcomes, quality of collaboration across study programmes, and follow-up	Number of Evaluations/Faculty/Year	4	4	4	4	4	P4M/WD 1 Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: P4M/WD 1; evidence register; verified performance reports

IKSS 5. 1. 1 Active international cooperation

Person in charge of IKSS: Cooperation Unit/Faculty.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-5. 1. 1-A	Number of partnership activation activities through implementation arrangements, mobility and joint projects	Number of Partnership Activations/Faculty/Year	4	4	4	4	4	Quarterly/Annual Fact Cooperation Unit
IKK-5. 1. 1-B	Number of implementation evaluation activities, reciprocity, outcomes, impact and sustainability of partnerships	Number of Evaluations/Faculty/Year	4	4	4	4	4	Collaboration Unit/Fact Quarterly/annually
IKK-LAMDIK-03	The school/educational laboratory partnership is active and evaluated	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMTEKNIK-04	Industrial internships/practical work and practitioner involvement	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMSPAK-05	Implementing government, media, social organisations and community partnerships	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum proof: MoU/MoA/IA; list of participants; proof of activity; external; evaluation and follow-up reports; Agreement; placement; list of supervisors; school evaluation; follow-up; Agreement; logbook; industry assessment; reflection; follow-up; Agreement; activity; deliverables; partner evaluation

IKSS 5. 1. 2 International cooperation with documented implementation

Person in charge of IKSS: Cooperation Unit/Faculty.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-5. 1. 2-A	Number of partnership activation activities through implementation arrangements, mobility and joint projects	Number of Partnership Activations/Faculty/Year	4	4	4	4	4	Collaboration Unit/Fact Quarterly/annually
IKK-5. 1. 2-B	Number of implementation evaluation activities, reciprocity, outcomes, impact and sustainability of partnerships	Number of Evaluations/Faculty/Year	4	4	4	4	4	Collaboration Unit/Fact Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: MoU/MoA/IA; list of participants; proof of activity; external; evaluation and follow-up reports

IKSS 5. 1. 3 New/inbound international students

Person in charge of IKSS: Cooperation Unit/WD 1/Fak.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-5. 1. 3-A	Number of partnership activation activities through implementation arrangements, mobility and joint projects	Number of partnership activations/study programmes/year	4	4	4	4	4	Cooperation Unit/WD 1 Quarterly/annually
IKK-5. 1. 3-B	Number of implementation evaluation activities, reciprocity, outcomes, impact and sustainability of partnerships	Number of Evaluations/Prodi/Year	4	4	4	4	4	Cooperation Unit/WD 1 Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: MoU/MoA/IA; list of participants; proof of activity; external; evaluation and follow-up reports

IKSS 5. 1. 4 International outbound students

Person in charge of IKSS: Cooperation Unit/WD 1/Fak.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-5. 1. 4-A	Number of partnership activation activities through implementation arrangements, mobility and joint projects	Number of partnership activations/study programmes/year	4	4	4	4	4	Cooperation Unit/WD 1 Quarterly/annually
IKK-5. 1. 4-B	Number of implementation evaluation activities, reciprocity, outcomes, impact and sustainability of partnerships	Number of Evaluations/Prodi/Year	4	4	4	4	4	Cooperation Unit/WD 1 Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: MoU/MoA/IA; list of participants; proof of activity; external; evaluation and follow-up reports

IKSS 5. 1. 5 Visiting professor/international expert

Person in charge of IKSS: Cooperation Unit/Prodi.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-5. 1. 5-A	Number of partnership activation activities through implementation arrangements, mobility and joint projects	Number of Partnership Activations/Faculty/Year	4	4	4	4	4	Collaboration Unit/Fact Quarterly/annually
IKK-5. 1. 5-B	Number of implementation evaluation activities, reciprocity, outcomes, impact and sustainability of partnerships	Number of Evaluations/Faculty/Year	4	4	4	4	4	Collaboration Unit/Fact Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: MoU/MoA/IA; list of participants; proof of activity; external; evaluation and follow-up reports

IKSS 5. 1. 6 Scopus/WoS publication with international coauthors

Person in charge of IKSS: P4M/Cooperation Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-5. 1. 6-A	Number of research/publication/KI/downstreaming road map development programmes through clinics and funding	Number of research development programmes/Faculty/Year	1	1	1	1	1	P4M/Annual Cooperation Unit
IKK-5. 1. 6-B	Number of output quality verification activities, affiliation, indexation, citation, adoption and sustainability	Number of Verifications/evaluations/Faculty/Year	1	1	1	1	1	P4M/Annual Cooperation Unit

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Roadmap; proposals; contract; logbook; DOI/indexation; IP certificate; proof of adoption; impact report; SYNTA; Scopus/WoS; P4M system; DJKI; DOI; research contracts and reports; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 5. 1. 7 Active international research/PKM projects

Person in charge of IKSS: P4M/Cooperation Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-5. 1. 7-A	Number of implementation of PkM Design based on needs, research results, STEAM, da'wah, and SDGs	Number of PkM Programmes/Faculty/Year	4	4	4	4	4	P4M/Cooperation Unit Quarterly/annually
IKK-5. 1. 7-B	Number of implementation of outcome/impact measurements, partner satisfaction, replication and sustainability	Number of Evaluations/Faculty/Year	4	4	4	4	4	P4M/Collaboration Unit Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Roadmap; proposals; contract; logbook; DOI/indexation; IP certificate; proof of adoption; impact report; P4M System; partner contracts; PkM report; outcome/impact instrument; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 6. 1. 1 Integrated information system

Person in charge of IKSS: Faculty/Unit Information Systems Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 1-A	Number of implementation cycles for enterprise architecture, data integration, security, accessibility, and AI governance	Number of digital service cycles/Faculty/Year	4	4	4	4	4	Faculty/Unit Information Systems Unit Quarterly/annually
IKK-6. 1. 1-B	Number of SLA Monitoring implementation, incidents, privacy, security, satisfaction, and corrective actions	Number of Evaluations/Faculty/Year	4	4	4	4	4	Faculty/Unit Information Systems Unit Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Audit checklist; needs assessment; accommodation plan; proof of service; follow-up tickets; user surveys; Architecture; service catalogue; integration log; SLAs; incident log; security/privacy audits; review minutes

IKSS 6. 1. 2 Core services integrated via SSO/API and single data source

Person in charge of IKSS: Faculty/Unit Information Systems Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 2-A	Number of implementation cycles for enterprise architecture, data integration, security, accessibility, and AI governance	Number of digital service cycles/Faculty/Year	4	4	4	4	4	Faculty/Unit Information Systems Unit Quarterly/annually
IKK-6. 1. 2-B	Number of SLA Monitoring implementation, incidents, privacy, security, satisfaction, and corrective actions	Number of Evaluations/Faculty/Year	4	4	4	4	4	Faculty/Unit Information Systems Unit Quarterly/annually
IKK-ACQUIN-07	ESG 1. 7 – Information management supports programme management	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum evidence: Audit checklist; needs assessment; accommodation plan; proof of service; follow-up tickets; user surveys; Architecture; service catalogue; integration log; SLAs; incident log; security/privacy audits; review minutes; Data definitions; dashboards; progression; completion; employability; satisfaction

IKSS 6. 1. 3 AI, data, privacy and academic integrity governance policies

Person in charge of IKSS: Faculty Information Systems Unit/UPM.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 3-A	Number of implementation cycles for enterprise architecture, data integration, security, accessibility, and AI governance	Number of digital service cycles/Faculty/Year	4	4	4	4	4	Faculty/UPMT Information Systems Unit Quarterly/annually
IKK-6. 1. 3-B	Number of SLA Monitoring implementation, incidents, privacy, security, satisfaction, and corrective actions	Number of Evaluations/Faculty/Year	4	4	4	4	4	Faculty/UPMT Information Systems Unit Quarterly/annually
IKK-LAMINFOKOM-03	Computing ethics, privacy, cybersecurity, AI, and code/data integrity	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum evidence: Audit checklist; needs assessment; accommodation plan; proof of service; follow-up tickets; user surveys; Architecture; service catalogue; integration log; SLAs; incident log; security/privacy audits; review minutes; Policy; RPS; threat model; auditing; incident log; ethical assessment

IKSS 6. 1. 4 Faculty implement managed AI services/learning

Person in charge of IKSS: Faculty Information Systems Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 4-A	Number of implementation of faculty improvement programmes implementing managed AI services/learning	Number of digital service programmes/Faculty/Year	4	4	4	4	4	Faculty/Faculty Information Systems Unit Quarterly/annually
IKK-6. 1. 4-B	Number of data verification activities, evaluation of achievements, and follow-up by faculty implementing managed AI services/learning	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	Faculty/Faculty Information Systems Unit Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: CMDB; service log; BSI dashboard; security audits; data/AI governance documents; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan

IKSS 6. 1. 5 Availability of key digital systems

Person in charge of IKSS: BSI.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 5-A	Number of implementation programmes to increase the availability of key digital systems	Number of digital service programmes/Faculty/Year	4	4	4	4	4	Faculty Information Systems Unit Quarterly/annually
IKK-6. 1. 5-B	Number of data verification activities, evaluation of achievements, and follow-up on availability of main digital systems	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	Faculty Information Systems Unit Quarterly/annually
IKK-LAMINFOKOM-04	Adequacy of laboratory, cloud, software, network, and technical services	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-ACQUIN-06	ESG 1. 6 – Learning resources dan student support memadai serta aksesibel	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum evidence: Architecture; service catalogue; integration log; SLAs; incident log; security/privacy audits; review minutes; Inventory; license; capacity; SLAs; utilisation; satisfaction; Facilities; digital resources; counselling; accessibility; utilisation; satisfaction

IKSS 6. 1. 6 Internet bandwidth capacity

Person in charge of IKSS: Faculty/Faculty Information Systems Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 6-A	Number of implementation cycles for enterprise architecture, data integration, security, accessibility, and AI governance	Number of digital service cycles/Faculty/Year	12	12	12	12	12	Faculty Information Systems Unit/Faculty/quarterly
IKK-6. 1. 6-B	Number of SLA Monitoring implementation, incidents, privacy, security, satisfaction, and corrective actions	Number of Evaluations/Faculty/Year	12	12	12	12	12	Faculty Information Systems Unit/Faculty/quarterly

Activity formula: Number of activities carried out and documented in the current year.

Minimum evidence: Audit checklist; needs assessment; accommodation plan; proof of service; follow-up tickets; user surveys; Architecture; service catalogue; integration log; SLAs; incident log; security/privacy audits; review minutes

IKSS 6. 1. 7 Realisation of revenue budget

Person in charge of IKSS: WD 2/Faculty

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 7-A	Total planning implementation, income diversification, cost control, and performance-based budget realisation	Number of Financial Management Cycles/Faculty/Year	12	12	12	12	12	WD 2/Faculty/quarterly
IKK-6. 1. 7-B	Number of deviation review, risk, audit and financial health follow-up activities	Number of Audits/Faculty/Year	12	12	12	12	12	WD 2/Faculty/quarterly

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: RKAT; realisation dashboard; financial statements; deviation analysis; risk register; audit report

IKSS 6. 1. 8 Realisation of expenditure budget

Person in charge of IKSS: WD 2/Faculty.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 8-A	Total planning implementation, income diversification, cost control, and performance-based budget realisation	Number of Financial Management Cycles/Faculty/Year	12	12	12	12	12	WD 2/Faculty/quarterly
IKK-6. 1. 8-B	Number of deviation review, risk, audit and financial health follow-up activities	Number of Audits/Faculty/Year	12	12	12	12	12	WD 2/Faculty/quarterly

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: RKAT; realisation dashboard; financial statements; deviation analysis; risk register; audit report

IKSS 6. 1. 9 Annual income

Person in charge of IKSS: WD 2/Faculty.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 9-A	Total planning implementation, income diversification, cost control, and performance-based budget realisation	Number of Financial Management Cycles/Faculty/Year	12	12	12	12	12	WD 2/Faculty/quarterly
IKK-6. 1. 9-B	Number of deviation review, risk, audit and financial health follow-up activities	Number of Audits/Faculty/Year	12	12	12	12	12	WD 2/Faculty/quarterly

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: RKAT; realisation dashboard; financial statements; deviation analysis; risk register; audit report

IKSS 6. 1. 10 Non-education fee income to total income

Person in charge of IKSS: WD 2/Faculty.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 10-A	Total planning implementation, income diversification, cost control, and performance-based budget realisation	Number of Financial Management Cycles/Faculty/Year	12	12	12	12	12	WD 2/FacultyMonthly/quarterly
IKK-6. 1. 10-B	Number of deviation review, risk, audit and financial health follow-up activities	Number of Audits/Faculty/Year	12	12	12	12	12	WD 2/FacultyMonthly/quarterly

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: RKAT; realisation dashboard; financial statements; deviation analysis; risk register; audit report

IKSS 6. 1. 11 Minimum surplus margin

Person in charge of IKSS: WD 2/Faculty.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 11-A	Total planning implementation, income diversification, cost control, and performance-based budget realisation	Number of Financial Management Cycles/Faculty/Year	4	4	4	4	4	WD 2/Faculty Quarterly/annually
IKK-6. 1. 11-B	Number of deviation review, risk, audit and financial health follow-up activities	Number of Audits/Faculty/Year	4	4	4	4	4	WD 2/Faculty Quarterly/annually

Activity formula: Number of activities carried out and documented in the current year.

Minimum proof: RKAT; realisation dashboard; financial statements; deviation analysis; risk register; audit report

IKSS 6. 1. 12 Follow up on audit findings in a timely manner

Person in charge of IKSS: Finance Unit/Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 12-A	The number of cycles for resolving findings and improving services based on risk and user voice	Number of service improvement cycles/Faculty/Year	4	4	4	4	4	Financial Unit/Unit Quarterly/annually
IKK-6. 1. 12-B	Number of repeated corrective and preventive action verification activities	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	Financial Unit/Unit Quarterly/annually
IKK-BANPT-02	SPMI/PPEPP effectiveness, internal quality audit, risk management, and closure of findings	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMPTKES-04	Patient safety, professional ethics, informed consent, biosafety, and incident reporting	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMSAMA-03	Laboratory safety, biosafety/chemical safety, and waste management	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMTEKNIK-03	Laboratory/workshop safety, risk assessment, and technical standard compliance	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMPTIP-03	Biosafety, biosecurity, work safety, animal welfare and the environment	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-LAMDEPILAR-04	Studio/lab safety, universal accessibility, codes/standards, and sustainability	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-ACQUIN-01	ESG 1. 1 – Quality assurance policy published and implemented	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual
IKK-ACQUIN-09	ESG 1. 9 – Ongoing monitoring and periodic review programme	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Bukti minimum: Unit Keuangan/Unit; register bukti; laporan kinerja terverifikasi; TOR; SK tim; daftar hadir; laporan pelaksanaan; hasil evaluasi; rencana tindak lanjut; Kebijakan SPMI; standar; AMI; RTM; register risiko; bukti tindak lanjut; Kebijakan; pelatihan; log insiden; RCA; tindak lanjut; audit keselamatan; SOP; pelatihan; MSDS; log insiden; audit; manifest limbah; SOP; JSA/HIRADC; pelatihan; inspeksi; log insiden; tindak lanjut; SOP; izin; risk assessment; pelatihan; log insiden; audit; SOP; audit; code compliance; universal design; evaluasi lingkungan; Quality policy; responsibilities; stakeholder participation; evidence of implementation; Annual monitoring; periodic review; stakeholder feedback; revisions; follow-up

IKSS 6. 1. 13 University service satisfaction index

Person in charge of IKSS: UPM/Unit.

IKK code	Activity indicators	Quantity/unit	2025	2026	2027	2028	2029	Person in charge/frequency
IKK-6. 1. 13-A	The number of cycles for resolving findings and improving services based on risk and user voice	Number of service improvement cycles/Faculty/Year	4	4	4	4	4	UPM/Unit Quarterly/annually
IKK-6. 1. 13-B	Number of repeated corrective and preventive action verification activities	Number of Verifications/evaluations/Faculty/Year	4	4	4	4	4	UPM/Unit Quarterly/annually
IKK-ACQUIN-08	ESG 1. 8 – Public information is accurate, up-to-date and easily accessible	Percentage of instrument criteria/items met	80	85	90	95	100	UPM/GPM/Faculty/Prodi Semester/annual

Activity formula: Number of activities carried out and documented in the current year. Number of instrument scope study programmes that meet the criteria ÷ all instrument scope study programmes × 100%.

Minimum proof: UPM/Unit; evidence register; verified performance reports; TOR; team decree; list of attendees; implementation report; evaluation results; follow-up plan; Public programme information; outcomes; admission; fees; accreditation; update log