



STUDENT WORKLOAD ASSESSMENT



**STUDY PROGRAM OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITY OF JEMBER
2023**

CHAPTER 1

INTRODUCTION

1.1 Background

A satisfaction assessment report for higher education institutions is very important. The satisfaction assessment report in this context is known as a student workload assessment. It is interpreted as an assessment by students with certain indicators so that the assessment result is compiled in a database for various purposes. The student workload assessment is a tool or system at the University, namely SISTER UNEJ regarding the condition of student workload for the observed period. Student workload assessment format is designed to provide the comprehensive assessment in order to ensure that the students have suitable workload.

The benefits of student workload assessment are not only for students, but also for study program and university. For both, student workload assessment can be a tool for analyzing and evaluating whether the curriculum and learning process has met the appropriate Standards Operating Procedure (SOP) regulated by Ministry of Higher Education in Indonesia. On the other hand, for the indicators that do not meet the standard can be further analyzed and evaluated as discoveries, advice, and recommendation for improving the existing curriculum and learning process. The follow-up action is required to accommodate the discoveries, advice, and recommendation for monitoring campus quality development and for improving the accreditation status of the campus or study program.

Bachelor of Accounting at the Faculty of Economics and Business, University of Jember is also committed to conduct student workload assessment with a focus on students spread across various existing student class. The result of this student workload assessment is expected to provide a broader picture related to actual student workload experienced by accounting students in their courses.

1.2 Target

The target of the student workload assessment in this report is accounting students. This student workload assessment target is specifically for class of 2019, 2020, 2021, and 2022. The latest data updating for class of 2019, 2020, 2021, and 2022 was taken in June 2023.

1.3 Purposes

The purposes of student workload assessment are as follows:

- a. To measure the actual student workload assessment on the observed student's class.
- b. To obtain information about the indicators that meet and do not meet the standard
- c. To monitor and evaluate the curriculum and learning process for continuous improvement

CHAPTER 2

METHODOLOGY

2.1 Method

The Center for Learning Development and Quality Assurance (LP3M) coordinates the student workload assessment under the supervision of Vice Rector I. More specifically, it is executed by the Quality Assurance Center, which the Surveyor Team is appointed by the Rector based on a Letter of Assignment.

Student workload assessment is one of the tools for universities to evaluate the input related to study condition regarding the course and learning process in order to ensure that the students have the suitable workload so that affect the student achievement both academic and non-academic. This student workload assessment is also to ensure that students still have time for their daily life and self-improvement out of class.

Broadly speaking, the student workload assessment conducted by FEB UNEJ and study program is divided into two major stages: Planning and Implementation as follows.

- The Planning Stage consists of various processes needed to prepare a student workload assessment properly, including preparing work plans, verifying and updating student data that is the target respondent, designing and testing questionnaires, selecting surveyors who assist in data collection, and supporting equipment and other administrative preparations.
- The Implementation Phase consists of three main processes: data collection, processing and analysis, and reporting the student workload assessment result. Data collection is in the form of filling out the online questionnaires by students who are the respondent target.

This data collection is facilitated by UNEJ system which is SISTER and surveyors who move actively through various communication media namely email, broadcast message, social media, telephone, and others, to ensure that questionnaire filling can be done optimally, effectively, and efficiently. After the data collection is complete, the data is processed and analyzed to obtain information to answer the objectives of the FEB UNEJ workload

assessment.

The report of student workload assessment is compiled in a report that is disseminated to the entire academic community of FEB UNEJ and study program in gradually meeting per semester. The report of student workload assessment will be published on FEB UNEJ website and study program. The hardcopy will be distributed to LP3M, FEB UNEJ, and study program.

2.2 Instruments

The instrument of the student workload assessment is an online questionnaire that can be accessed by respondents through various media.

2.3 Population and Sample Workload Assessment

The student workload assessment was conducted by using a survey method. The population is the entire students of study program. They automatically become respondents and will be on the primary database.

2.4 Analysis Method

Data analysis in this survey is a descriptive analysis. Data is presented in a chart to see the percentage and make it easier to see the tendency of the existing average.

The indicators for student workload assessment data analysis are as follows:

1. The Allignment of Lecture Workload with the Definition of One Credit (SKS)
2. Time Spent by Student for Certain Course Compared to the Other Courses
3. The Effective Time Spent by Student in a Face-to-Face Meeting Per Week in Class
4. The Effective Time Spent by Student in a Week (Outside of Lecturer Hours) for Self-Study
5. The Effective Time Spent by Students in a Week (Outside of Lecture Hours) for Structured Assignment
6. Adequacy of Time Given by Lecturer for the Task Load
7. The Suitability of Project Based Learning (PBL) for Student
8. Student Ability to Do Other Acitivities (Daily Activities) Beyond Course Workload
9. Compliance of Lecture to Deliver Course Syllabus to the Students at Beginning of Semester
10. Compliance of Lecturers to Convey the Learning Outcomes at the Opening of Each Lecture Meeting
11. The Allignment of Lecture Material with the Learning Outcomes

12. Hardly Understandable Material
13. Easily Understandable Material
14. The Updating of Course Material
15. Usage of Student-Centred Learning (SCL) Model in Learning Process
16. Appropriation of Learning Model/Method to Achieve the Course Learning Outcomes
17. Effectiveness of Online Course to Achieve the Learning Outcomes
18. Effectiveness of Online Practicum to Achieve the Learning Outcomes
19. Transparency of Assignment Assessment
20. Assignment/Examination Review by Lecturers
21. Recommendations for Improvement in Learning Process

2.5 Data Validity and Reliability

The student workload assessment in this survey is affected by respondents' honesty. The questions consist of the tendency and percentage of respondents' conditions. The reliability of the data in this study is based on the condition of the updated data in June 2023. The opportunity for students to fill the data after June 2023 is not included in this workload assessment data.

CHAPTER 3
STUDENT WORKLOAD ASSESSMENT RESULT
OF THE ACCOUNTING STUDY PROGRAM

The document specifically discusses the result of the student workload assessment of the Accounting Study Program specifically for class of 2019, 2020, 2021, and 2022. The assessment result present several indicators regarding the alignment of student workload and credits regulation/standard, duration the face to face meeting, structured assignment, independent assignment, time for daily life, the alignment of course material and learning process to learning outcome, as well as student recommendations.

This student body reflects the overall student number of accounting student for the observed year. The student body of accounting student is 872. There were 210 students filled the student workload questionnaires by June 2023. The result of student workload assessment for the meantime are as follows:

3.1 The Allignment of Lecture Workload with the Definition of One Credit (SKS)

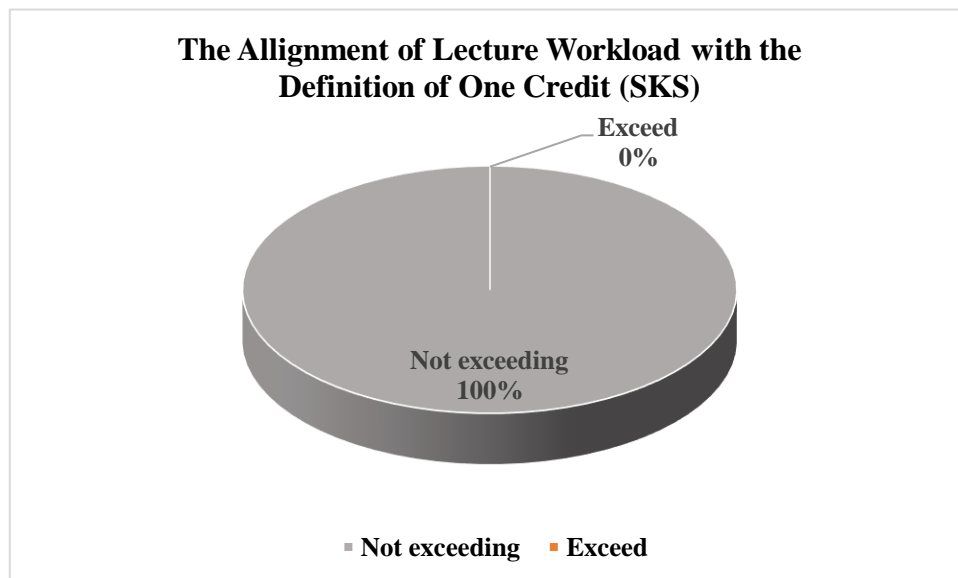


Figure 3.1 The Allignment of Lecture Workload with the Definition of One Credit (SKS)

Based on Figure 3.1 regarding the workload compliance indicator of academic courses with the definition of one credit hour (170 minutes consisting of 50 minutes of face-to-face meetings, 60 minutes of structured assignments, and 60 minutes of independent assignments),

it is evident that 100% of accounting undergraduate students stated that the workload of their courses is in accordance with the definition of one credit hour. The learning process has fulfilled the 170-minute requirement, consisting of 50 minutes of face-to-face meetings, 60 minutes of structured assignments, and 60 minutes of independent assignments. Therefore, these results indicate that the accounting undergraduate program has implemented the learning process in accordance with the applicable regulations and has not exceeded the workload of one credit hour. Evaluation and monitoring of the learning process will continue to be carried out to maintain the quality of education.

3.2 Time Spent by Student for Certain Course Compared to the Other Courses

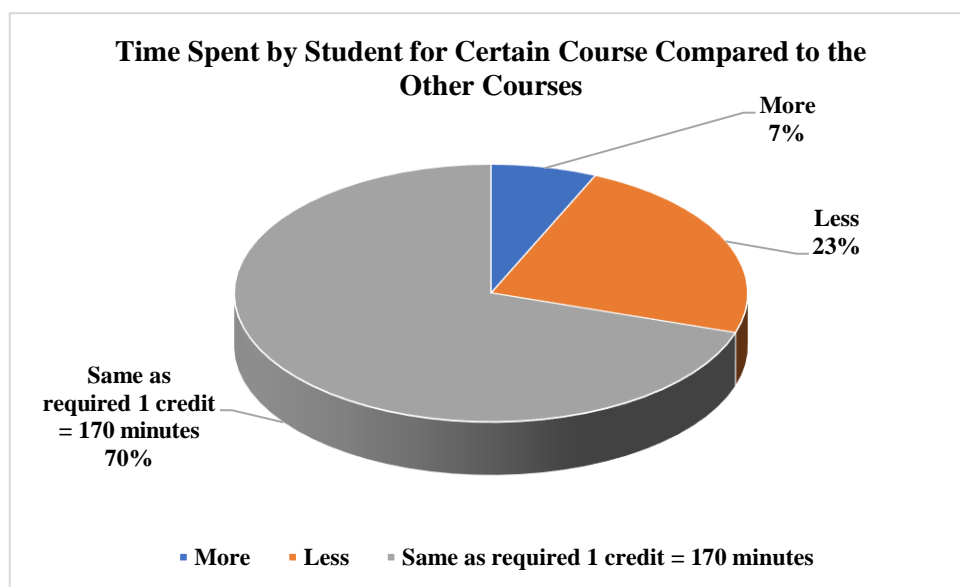


Figure 3.2 Time Spent by Student for Certain Course Compared to the Other Courses

Based on Figure 3.2 regarding the indicator of time spent by students for certain courses compared to other courses, it shows that accounting undergraduate students declare, according to the provision of 1 credit course equivalent to 170 minutes, that 70% of the students spend less time by 23%, and 7% spend more time. In general, the learning process between courses and the amount of time spent indicate compliance with the provision of one credit course = 170 minutes, but there are still some courses that require less time and some that require more time. Accounting Seminar, Thesis and Defense, Business Mathematics, Business Statistics, and Financial Accounting Practice I are courses that require less time than the specified one credit course load, while Advanced Financial Accounting II and Accounting Theory are courses that require more time than the maximum limit of one credit course load.

The results of the assessment indicate that, in general, the accounting undergraduate program has implemented the learning process in accordance with the applicable regulations. However, there are still notes on certain courses that fall short of or exceed the one credit hour load. Therefore, the accounting undergraduate program needs to evaluate and monitor the learning process in these courses in coordination with the respective course lecturer to improve the quality of learning and ensure compliance with the student workload provisions.

3.3 The Effective Time Spent by Students in a Face-to-Face Meeting Per Week in Class

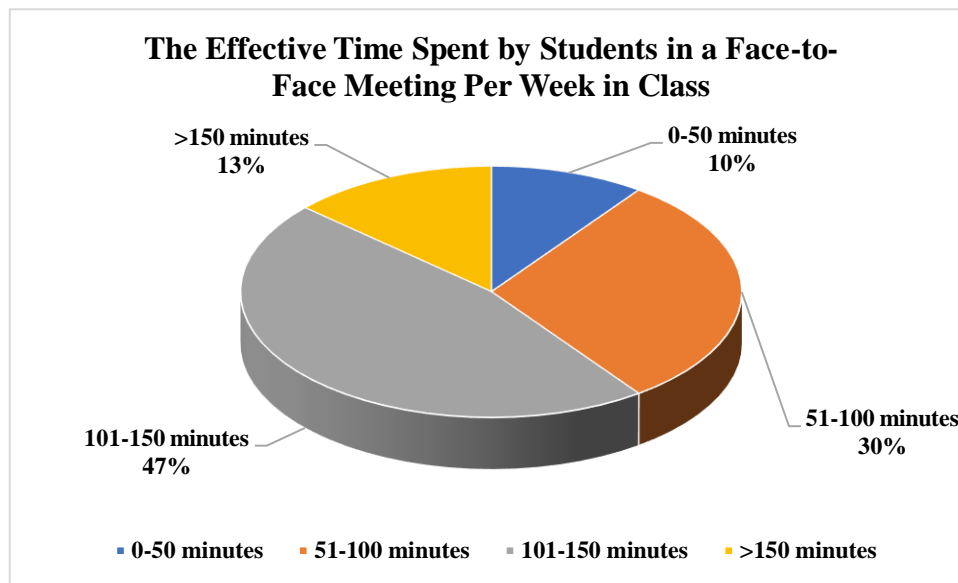


Figure 3.3 The Effective Time Spent by Students in a Face-to-Face Meeting Per Week in Class

Based on Figure 3.3 concerning the effective time indicators that students allocate to face-to-face meetings per week in the classroom, it is evident that undergraduate accounting students declare their effective time spent in face-to-face meetings within a weekly timeframe. Specifically, 47% of students allocate 101-150 minutes, 30% allocate 51-100 minutes, 13% allocate more than 150 minutes, and 10% allocate 0-50 minutes. In general, the prevailing effective time allocation for a 3-credit course is within the range of 101-150 minutes per week. Consequently, these assessment findings suggest that the undergraduate accounting program has adhered to the relevant regulations in conducting the learning process without exceeding or falling short of the workload prescribed for 1-credit or 3-credit courses. Therefore, based on the assessments articulated by students in this evaluation, there are still instances where certain courses fall short of the designated effective time as stipulated by the regulations. Based on the undergraduate accounting program necessitates undertaking an evaluation and monitoring

of the teaching and learning process in collaboration with the respective course lecturers to determine appropriate follow-up action.

3.4 The Effective Time Spent by Students in a Week (Outside of Lecturer Hours) for Self-Study

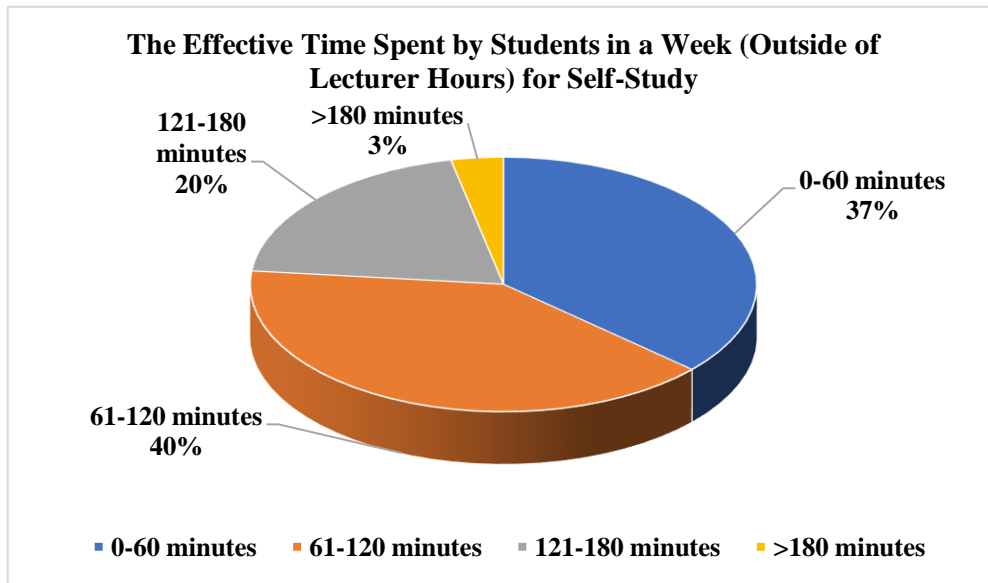


Figure 3.4 The Effective Time Spent by Students in a Week (Outside of Lecturer Hours) for Self-Study

Based on Figure 3.4 regarding the effective time indicators that students dedicate to self-study per week (outside of class hours) in minutes, it is revealed that among the total respondents, the effective time accounting students spend on self-study per week falls into three ranges. Specifically, 40% of respondents allocate 61-120 minutes, 30% allocate 51-100 minutes, 13% allocate more than 150 minutes, and 10% allocate 0-50 minutes. Overall, the respondents indicate that the general effective time spent on self-study per week, outside of class hours, ranges from 61-120 minutes. Thus, these findings suggest that accounting students have adhered to the applicable regulations in carrying out the teaching process, ensuring that it does not exceed or fall significantly short of the workload of one credit. This is particularly evident in the duration of self-study time outside of class hours. However, the program still needs to evaluate and monitor the effective time students dedicate to self-study outside of class hours to align with the workload of one credit. This is intended to encourage students to deepen their understanding of the course material and meet the learning outcomes of both the course and the study program.

3.5 The Effective Time Spent by Students in a Week (Outside of Lecture Hours) for Structured Assignment

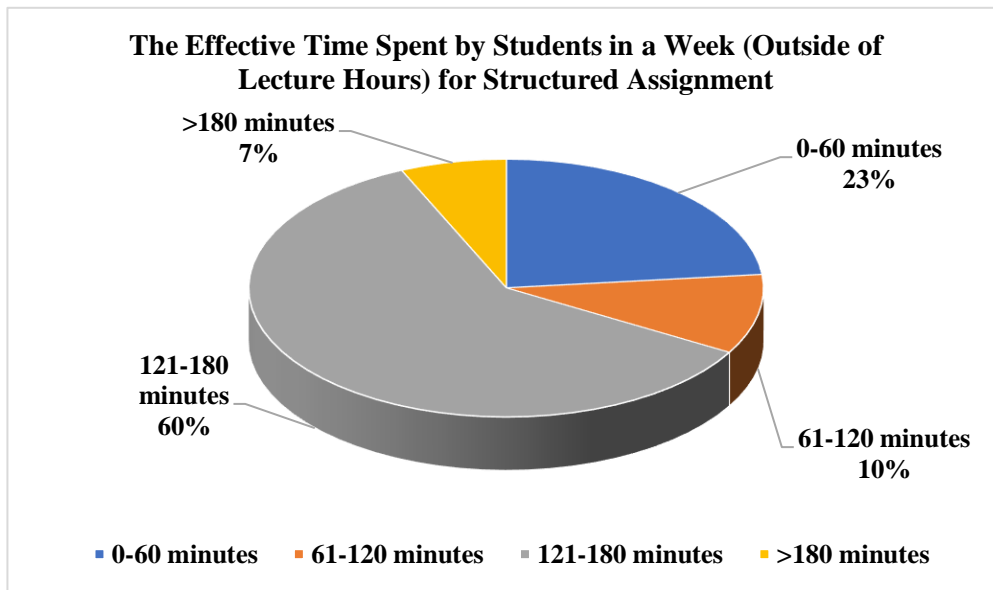


Figure 3.5 The Effective Time Spent by Students in A Week (Outside of Lecture Hours) for Structured Assignment

Based on Figure 3.5 regarding the effective time indicators that students allocate to structured assignments per week (outside of class hours) in minutes, it is evident that the respondents spend effective time on structured assignments within a weekly timeframe. Specifically, 10% of respondents allocate 61-120 minutes, 60% allocate 121-150 minutes, 7% allocate more than 180 minutes, and 23% allocate 0-60 minutes. Generally, the majority of students spend their effective time on structured assignments within the range of 121-180 minutes per week for a 3-credit course. Thus, these findings indicate that the faculty members of the undergraduate accounting program have provided structured assignments outside of class hours in accordance with the workload requirements of 3 credits. This good practice should continue to be evaluated and monitored to maintain the quality of the learning process in alignment with the workload regulations and to support the achievement of learning outcomes.

3.6 Adequacy of Time Given by Lecturers for the Task Load

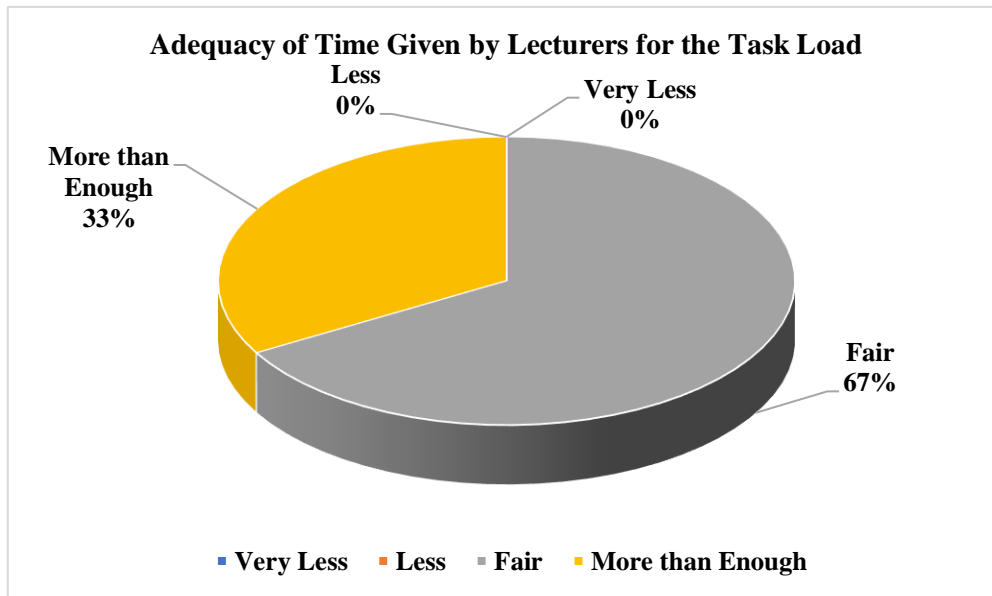


Figure 3.6 Adequacy of Time Given by Lecturers for the Task Load

Based on Figure 3.6 regarding the adequacy of time given by instructors for completing assignments, it is indicated that 67% of respondents, who are students of the undergraduate accounting program, answered that the time given is reasonable, while the remaining 33% answered that it is unreasonable. Thus, these results suggest that the time provided by instructors for assigning tasks to students is sufficient and in line with the workload assigned. However, the study program still needs to evaluate assignments given by lecturers that are perceived to exceed the reasonable workload. An analysis of the causes and appropriate follow-up actions should be carried out in coordination with the relevant course instructors.

3.7 The Suitability of Project Based Learning (PBL) for Students

Based on Figure 3.7 regarding the suitability of Project-Based Learning (PBL) assignments given by instructors to students, the assessment results indicate that 83% of students do not feel overwhelmed because the given time frame for completion aligns with the assigned workload. Additionally, 10% of students state that PBL assignments are challenging, but they enjoy working on the projects. However, 7% of students express that PBL assignments are excessively burdensome and should be reduced. Although, overall, the implementation of PBL is considered to align with the workload, the undergraduate program still needs to evaluate the specific aspects that students find burdensome and need to be reduced. This evaluation aims to ensure that PBL aligns with the intended learning outcomes and the students workload.

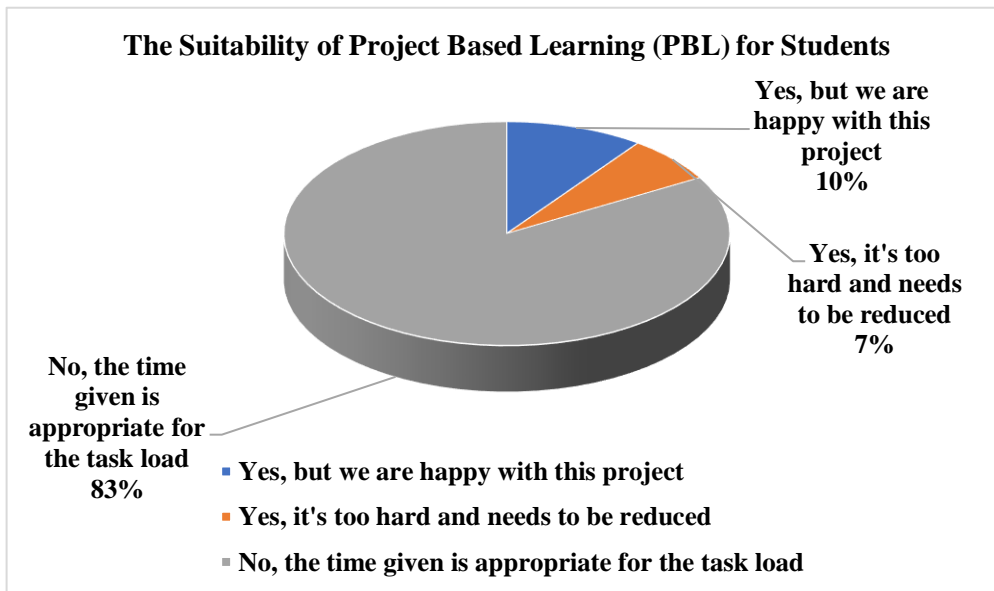


Figure 3.7 The Suitability of Project Based Learning (PBL) for Students

3.8 Student Ability to Do Other Activities (Daily Activities) Beyond Course Workload

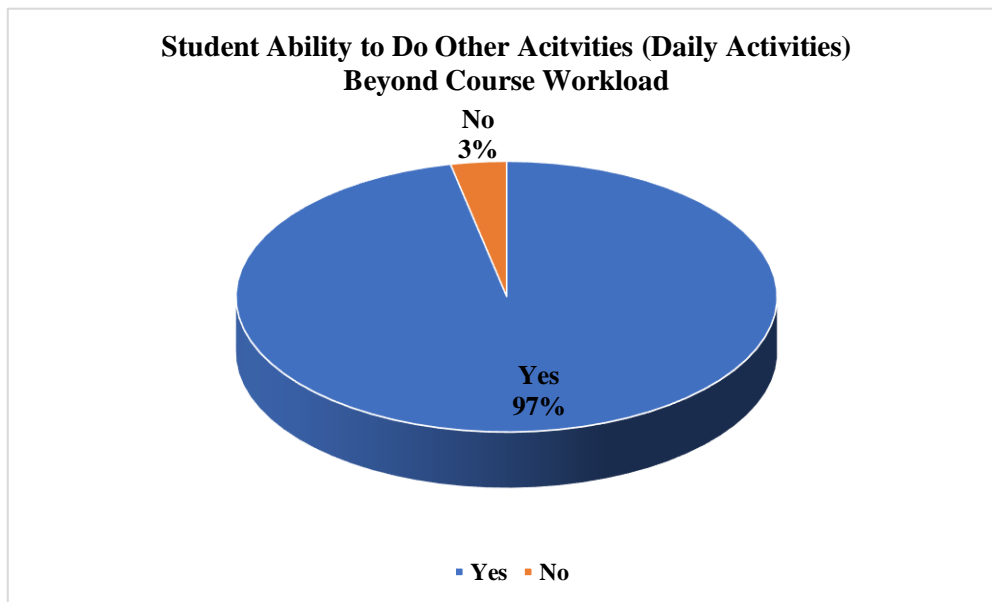


Figure 3.8 Student Ability to Do Other Activities (Daily Activities) Beyond Course Workload

Based on Figure 3.8 regarding students' ability to engage in other activities (daily activities) alongside their academic workload, the assessment results indicate that 97% of students state that they can still participate in other activities outside of their course workload. However, 3% of students claim that they are unable to engage in other activities outside of their course workload. Thus, these results indicate that, overall, the course workload does not hinder

students from participating in other activities. The program should continue to evaluate and monitor the learning process to maintain the quality of education, ensuring that students can excel academically while also having time for personal development and enjoying a well-rounded life.

3.9 Compliance of Lecture to Deliver Course Syllabus to the Students at Beginning of Semester

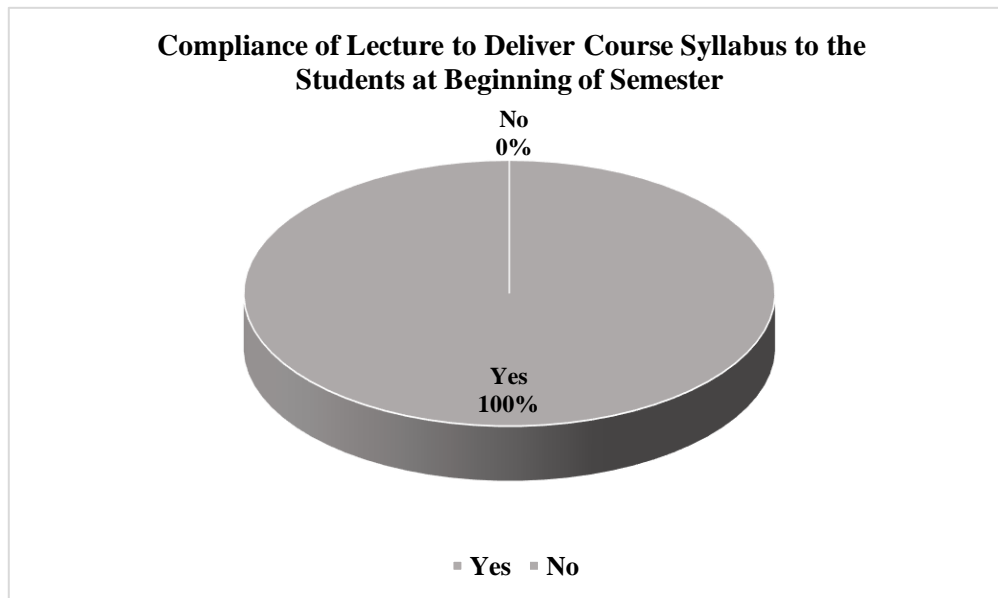


Figure 3.9 Compliance of Lecture to Deliver Course Syllabus to the Students at Beginning of Semester

Based on Figure 3.9 regarding the compliance of lecturers in delivering course materials (course contracts, RPS, syllabus) at the beginning of the semester, the assessment results indicate that 100% of respondents state that instructors have delivered the course materials (syllabus) at the beginning of the semester. Therefore, these results indicate that instructors have complied with delivering the course syllabus to students at the beginning of the semester, ensuring that the learning process will proceed in a structured manner. The program should continue to evaluate and monitor compliance among lecturers in delivering syllabus at the beginning of the semester.

3.10 Compliance of Lecturers to Convey the Learning Outcomes at the Opening of Each Lecture Meeting

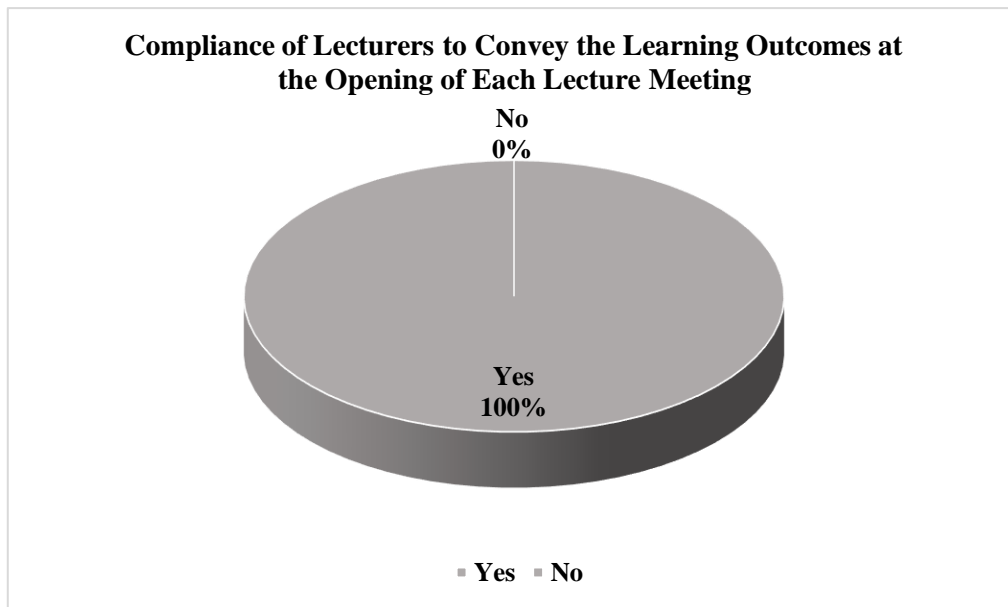


Figure 3.10 Compliance of Lecturers to Convey the Learning Outcomes at the Opening of Each Lecture Meeting

Based on Figure 3.10 regarding the compliance of lecturers in delivering learning objectives (CPL, CPMK, Sub-CPMK) at the beginning of each class session, the assessment results indicate that 100% of respondents state that instructors have conveyed the learning objectives at the beginning of each class session. Therefore, these results indicate that lecturers in the undergraduate accounting program consistently communicate the learning objectives at the start of each class session. This good practice should be continuously evaluated and monitored to ensure that students understand the learning objectives and that the learning process align with the intended learning outcomes.

3.11 The Alignment of Lecture Material with the Learning Outcomes

Based on Figure 3.11 regarding the alignment of course materials with the learning outcomes of the course, the assessment results indicate that 97% of respondents state that the course materials are aligned with the learning outcomes of the course, while 3% state that they are less aligned because they have a limited understanding of the provided materials. Therefore, these results indicate that, overall, the course materials are appropriate and relevant to the learning outcomes. Evaluation and monitoring of the learning process should be consistently

carried out to maintain the quality of education, particularly in relation to the course materials that are perceived as less aligned by 3% of the respondents due to a limited understanding.

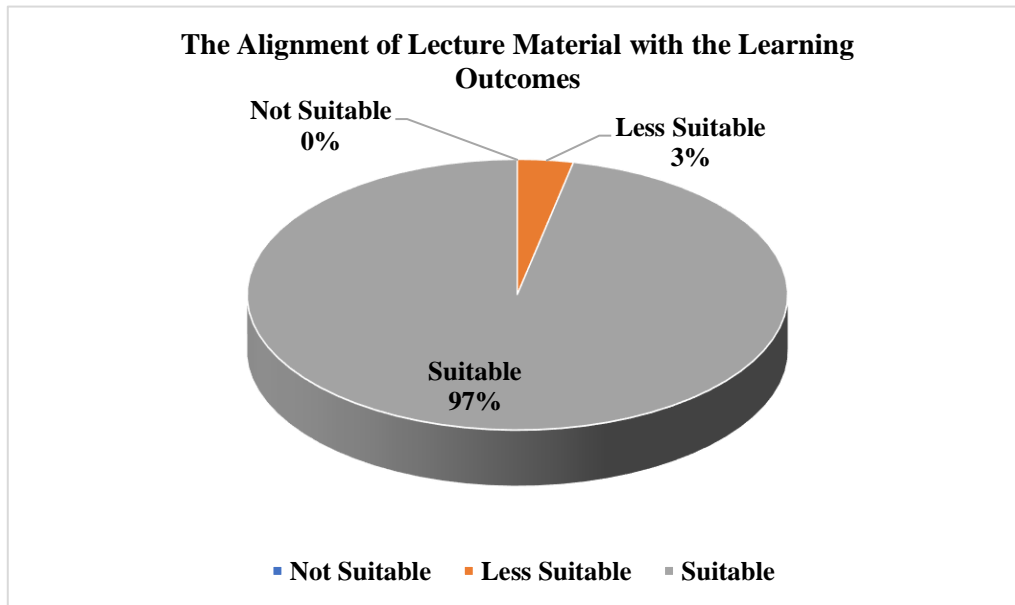


Figure 3.11 The Alignment of Lecture Material with the Learning Outcomes

3.12 Hardly Understandable Material

Table 3.12 List of Course and Hardly Understandable Material

Course	Hardly Understandable Material
Advanced Financial Accounting 1	Investment securities and accounting for investments with transactions between parent and subsidiary companies
Advanced Financial Accounting 2	Consolidated balance sheet, investment income, and consolidated profit or loss
Government Accounting	Revenue accounting, expenditure/expense accounting, other assets
Sharia Accounting	Salam financing, ishtisna financing, and qardh
Financial Analysis	Analysis of return on capital investment, profitability, and funding
Auditing	Procedure for acceptance or rejection of audit Resources in audit preparation Marks in audit reporting (tick marks)
Investment Management and Capital Markets	Technical analysis, Fundamental analysis
Financial Management	Financial statement analysis, time value of money, and working capital
Business Math	Supply and demand curves, integrals, and limits
Accounting Seminar	Research methods, data analysis methods, research variables, and research design
Business Statistics	Measures of skewness, multiple correlation, and deviation
Accounting Theory	International accounting, matching concept, and capital market research, capital market research, statement cash flow, behavioural research

Based on Table 3.12 regarding the indicator of courses and hardly understandable materials for students, it is evident that there are several course materials that students find difficult to understand. These include Advanced Financial Accounting I, Advanced Financial Accounting II, Government Accounting, Sharia Accounting, Financial Analysis, Auditing, Investment Management and Capital Markets, Financial Management, Business Math, Accounting Seminar, Business Statistics, and Accounting Theory. Therefore, the study program needs to conduct an evaluation and develop a follow-up plan in coordination with the respective lecturers of these courses. This is necessary to devise more effective teaching methods that can better meet the learning outcomes and enhance the overall quality of education.

3.13 Easily Understandable Material

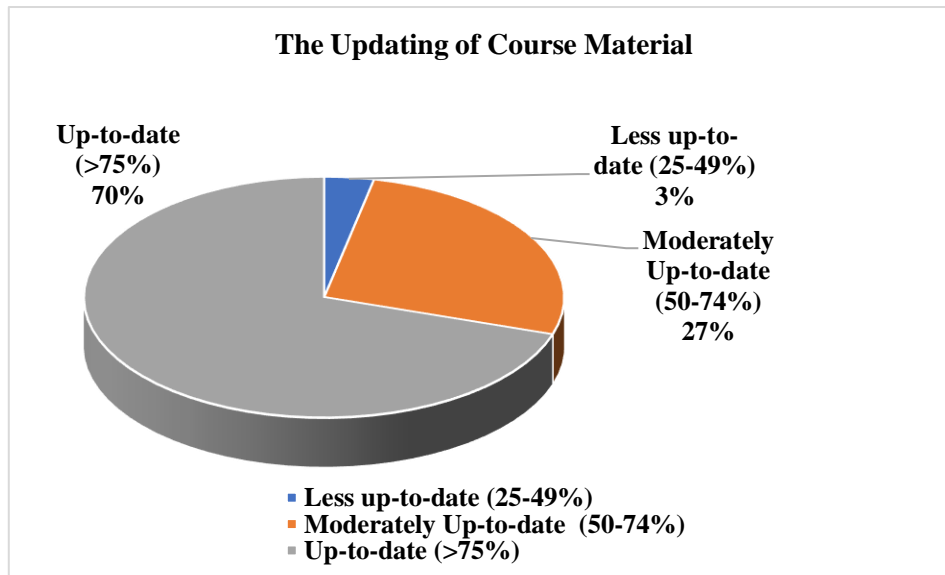
Table 3.13 List of Course and Easily Understandable Material

Course	Easily Understandable Material
Advanced Financial Accounting 1	Types of business combinations, consolidated balance sheets, accounting journals for business combinations
Advanced Financial Accounting 2	Goodwill, gain, and investment cost
Government Accounting	Budgeting in government accounting, state treasury and administration, and government financial statements
Sharia Accounting	Murabahah, Mudharabah, and Musyarakah
Financial Analysis	Receivables Analysis, Industry Analysis, and Investment Analysis
Financial Management	Cash and securities management, basic financial concepts, introduction to financial management
Business Math	Matrix and Function
Accounting Seminar	Specific flow of making a thesis from background to conclusion
Business Statistics	Index numbers, data collection and processing methods, and centering measures
Accounting Theory	Introduction financial accounting, conceptual framework, international accounting, The history of accounting theory, syntactic and semantic theory dan accounting conservatism

Based on Table 3.13 regarding the indicator of easily understandable materials, it is evident that there are several course materials that students find easy to comprehend. These include Advanced Financial Accounting 1, Advanced Financial Accounting 2, Government Accounting, Sharia Accounting, Financial Analysis, Financial Management, Business Math, Accounting Seminar, Business Statistics, and Accounting Theory. However, the study program

should continue to coordinate with the respective lecturers of the courses in order to enhance the quality of teaching methods. This can be achieved through the implementation of more varied, innovative, and comprehensive teaching approaches to further meet the learning outcomes and improve the overall quality of education.

3.14 The Updating of Course Material



3.14 The Updating of Course Material

Based on Figure 3.14 regarding the indicator of up-to-date course materials with current topics, it can be concluded that overall, students have stated that the course materials are up-to-date and relevant to current topics. In detail, the assessment results show that 70% of students believe that the course materials are up-to-date, 27% consider them to be fairly up-to-date, and 3% believe that the course materials are not sufficiently up-to-date with current topics. These findings indicate that the accounting undergraduate program has generally designed course materials that align with current topics. However, the presence of respondents who still perceive a lack of up-to-dateness in the course materials necessitates ongoing evaluation to maintain the quality of education and ensure that the materials remain relevant and applicable in the present time.

3.15 Usage of Student-Centred Learning (SCL) Model in Learning Process

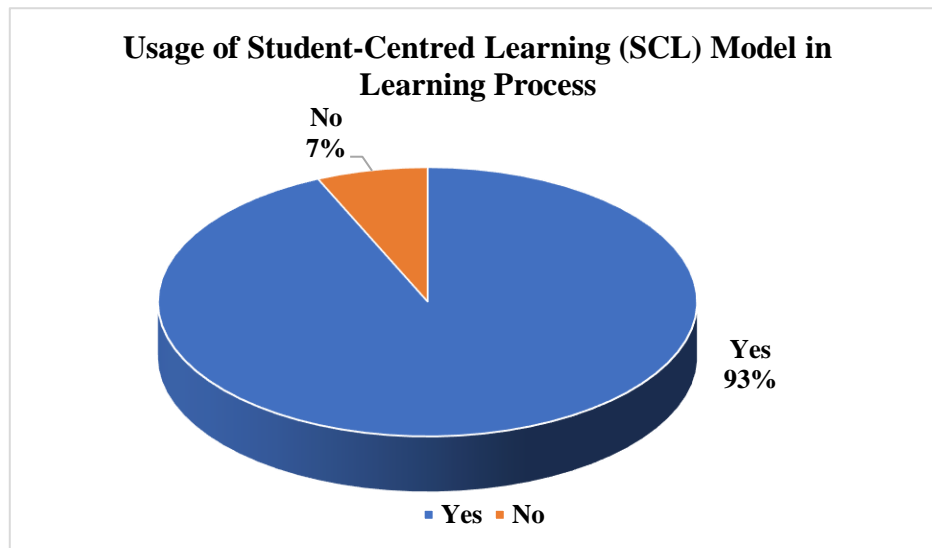


Figure 3.15 Usage of Student-Centred Learning (SCL) Model in Learning Process

Based on Figure 3.15 regarding the indicator of Student-Centred Learning (SCL) model/method, it can be concluded that overall, accounting undergraduate students agree that the teaching model/method is student-centered. In detail, the assessment results show that 93% of students agree, while 7% of students disagree. Therefore, these findings indicate that, in general, the Accounting undergraduate program has implemented a student-centered learning model/method. This best practice should continue to be evaluated and monitored to maintain the quality of education and ensure the fulfillment of learning outcomes.

3.16 Appropriation of Learning Model/Method to Achieve the Course Learning Outcomes

Based on Figure 3.16 regarding the indicator of alignment between the learning model/method and the achievement of course learning outcomes (CPMK), it can be concluded that overall, accounting undergraduate students agree that the learning model/method is aligned with the course learning outcomes (CPMK). In detail, 93% of students agree, while 7% of students disagree with the alignment of the model/method with the fulfillment of course learning outcomes (CPMK). Therefore, these findings indicate that the Accounting undergraduate program has implemented a learning model/method that aligns with the achievement of course learning outcomes (CPMK). However, the process of evaluation and

monitoring should continue to be carried out to maintain the quality of education in accordance with the course learning outcomes (CPMK).

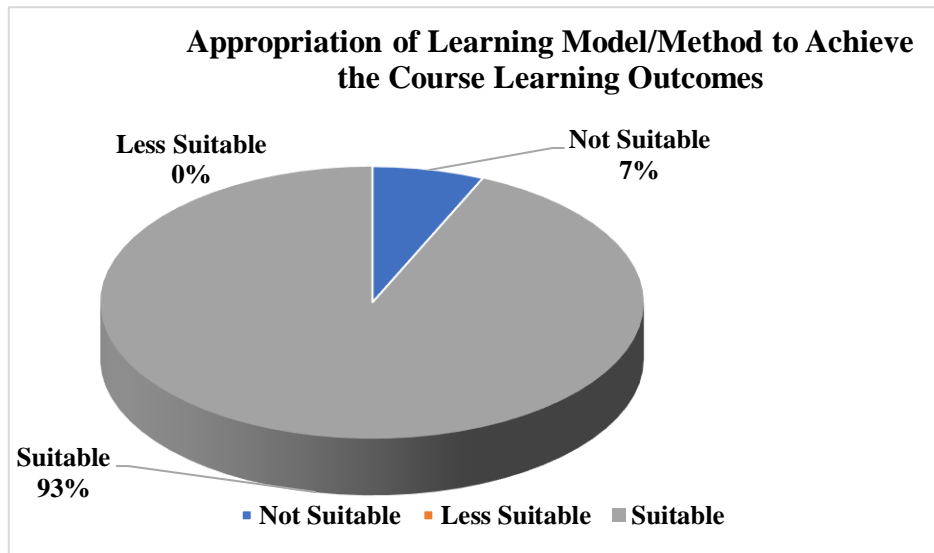


Figure 3.16 Appropriation of Learning Model/Method to Achieve the Course Learning Outcomes

3.17 Effectiveness of Online Course to Achieve the Learning Outcomes

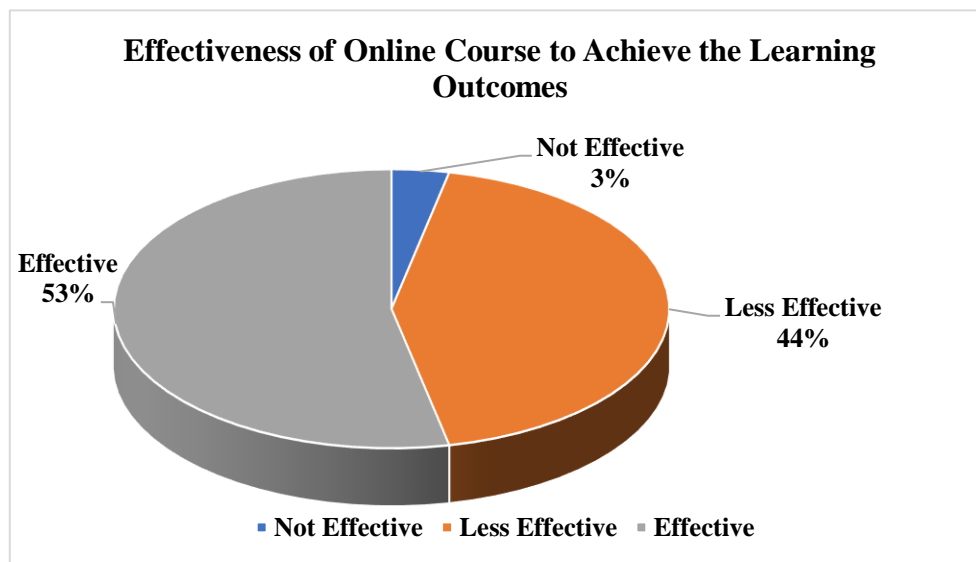


Figure 3.17 Effectiveness of Online Course to Achieve the Learning Outcomes

Based on Figure 3.17 regarding the indicator of the effectiveness of online learning in achieving learning outcomes, there are mixed opinions among accounting undergraduate students regarding the effectiveness of online learning. 53% of students stated that online

learning is effective, while 44% of students expressed that online learning is somewhat ineffective, and 3% of students claimed that online learning is not effective in achieving learning outcomes. Therefore, these findings can provide valuable input for the Accounting undergraduate program to accommodate and address the feedback in determining the implementation of online learning, as its effectiveness level remains inconclusive among students. It is expected that lecturers can design more effective online teaching methods to address these concerns.

3.18 Effectiveness of Online Practicum to Achieve the Learning Outcomes

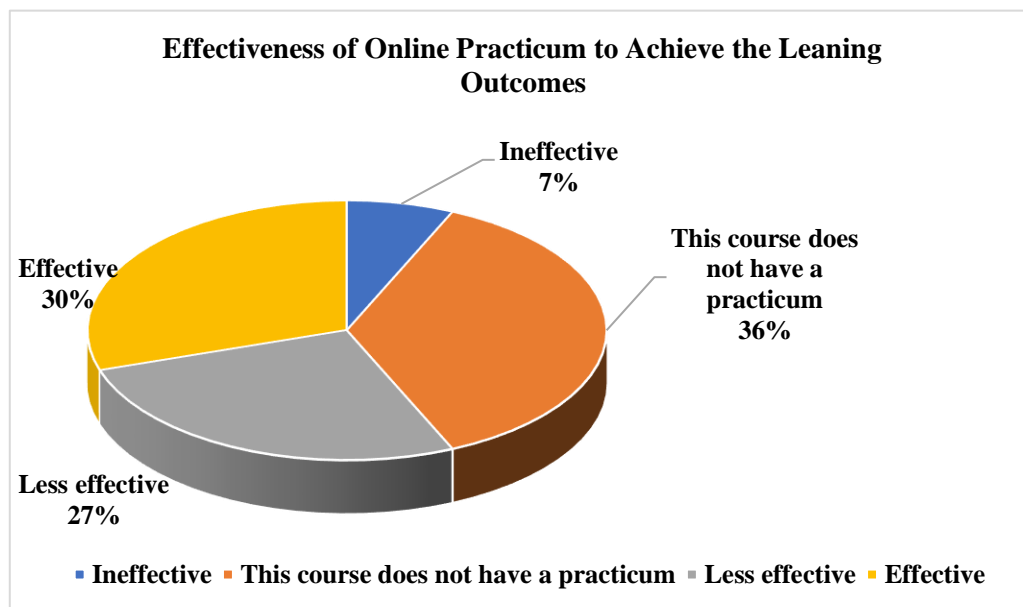


Figure 3.18 Effectiveness of Online Practicum to Achieve the Learning Outcomes

Based on Figure 3.18 regarding the indicator of the effectiveness of online practicum in achieving learning outcomes, there are mixed opinions among accounting undergraduate students regarding the effectiveness of online practicum. 30% of students stated that online practicum is effective, while 27% of students expressed that online practicum is somewhat ineffective, and 7% of students claimed that online practicum is not effective in achieving learning outcomes. Among all respondents, 36% of respondents did not take the practicum course. Therefore, these findings indicate that overall, online practicum in the Accounting undergraduate program cannot be considered effective in achieving learning outcomes. Continuous evaluation is necessary to improve the quality of practicum learning and ensure its

effectiveness. Lecturers need to develop appropriate and effective methods for online practicum instruction.

3.19 Transparency of Assignments Assessment

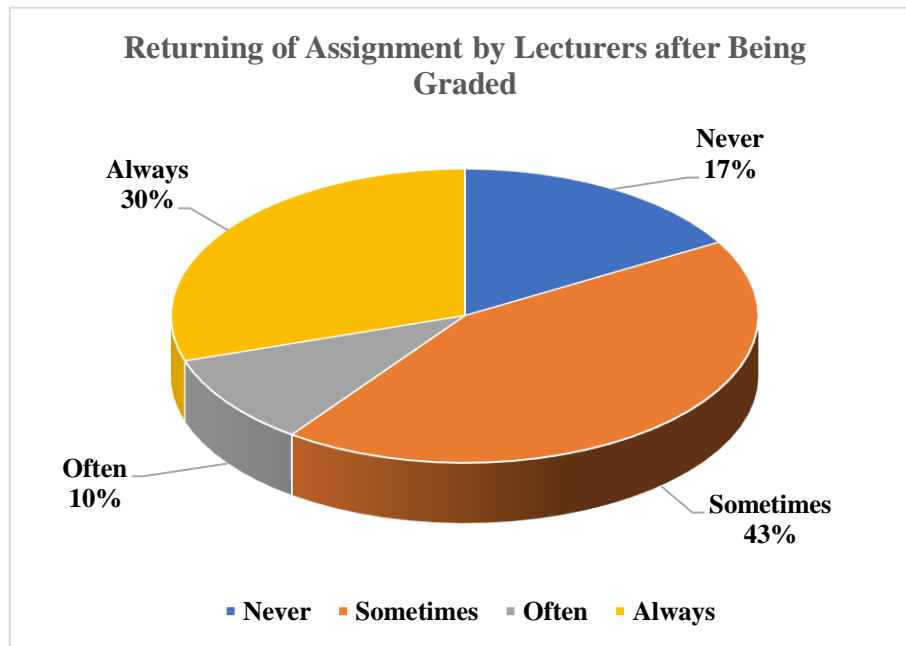


Figure 3.19 Returning of Assignment by Lecturers after Being Graded

Based on Figure 3.19 regarding the transparency of lecturers in disclosing and returning assignment/exam results, it shows that, on average, lecturers in the Accounting undergraduate program sometimes disclose and return assignment/exam results to students. 30% of students stated that lecturers always return assignment/exam results, while 10% of students mentioned that lecturers often return assignment/exam results. Furthermore, 43% of students stated that lecturers sometimes return assignment/exam results, and 17% of students stated that lecturers never return assignment/exam results. Therefore, these findings indicate that overall, lecturers have been transparent in disclosing and sharing assignment/exam results. However, the presence of respondents who stated that lecturers never return assignment/exam results calls for continuous evaluation by the program to maintain transparency in assessment. The study program can suggest lecturers to return the evaluated assignments to students. This will also be beneficial for students to identify which parts of the assignment or exam still need improvement or corrections.

3.20 Assignment/Examination Review by Lecturers

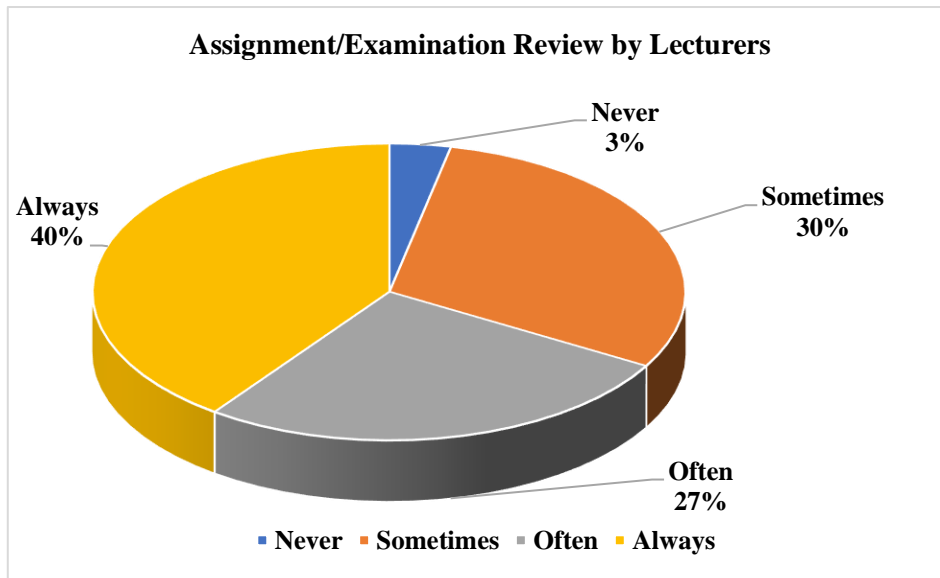


Figure 3.20 Assignment/Examination Review by Lecturers

Based on Figure 3.20 regarding the responsiveness of lecturers in reviewing assignment/exam results, it shows that, on average, lecturers in the Accounting undergraduate program have conducted reviews of assignment/exam results. 40% of students stated that lecturers always review assignment/exam results, while 27% of students mentioned that lecturers often review assignment/exam results. Furthermore, 30% of students stated that lecturers sometimes review assignment/exam results, and 3% of students stated that lecturers never review assignment/exam results. Therefore, these findings indicate that overall, instructors have been responsive in providing reviews of assignment/exam results. However, the presence of respondents who stated that lecturers never review assignment/exam results calls for continuous evaluation by the program to ensure that assignments/exams are reviewed by lecturers. This review process can undoubtedly help students deepen their understanding of the course material they have previously learned.

3.21 Recommendations for Improvement in Learning Process

Table 3.21 List of Course and Recommendation for Improvement in Learning Process

Course	Recommendation for Improvement in this Learning Process
Advanced Financial Accounting 1	We recommend increasing the number of real life based case studies to further increase students' knowledge of textbook applications for actual cases
Financial Analysis	Increase the provision of information on how the results of student assignments and provide an evaluation of the results of the work
Auditing 1	More solid material should be explained so that it can be better understood.
Business Math	For lecturers, maybe they can be more interactive with students and try not to create a tense atmosphere but an exciting atmosphere in learning during class, and maybe pay more attention to their students whether they really understand or not (not ignorant and leave the class as if it is only an obligation to teach)
Business Statistics	In delivering the material, maybe it can be more complex, so that when working on assignments it is not confused
Accounting Theory	Actually, I don't really agree with the system that applied by my lecture during the class, it is the more you participate so that higher you get the final score. It is really good if the students participation is conducted by discussion. In fact, it doesn't always run well. Instead of conducted discussion, commonly students only conducted asking and answer, without any discussion indeed. In this situation, the lecture may be help us to conducted the real discussion instead of just asking and answering.

Based on Table 3.21 regarding the indicators of recommendations for improvement in the learning process, there are several recommendations from students for the course lecturers and the study program. Some recommendations related to specific courses should be evaluated by the course lecturers and the study program. Furthermore, the program should coordinate to determine appropriate follow-up actions, such as designing more effective teaching methods, in order to achieve learning outcomes and accommodate feedback from students. The follow-up actions may need to be specific and tailored to each course's feedback.

CHAPTER 4

CONCLUSION AND RECOMMENDATION

4.1 Conclusion

Based on the student workload assessment of accounting study program for student in class of 2019, 2020, 2021, and 2022, it can be concluded as follows:

1. The academic workload has been in accordance with the prescribed 1 credit (SKS) requirement.
2. The duration of the lectures may vary, but it still adheres to the standard stipulation of 1 credit (SKS).
3. The effective time allocated for face-to-face meetings has been in accordance with the prescribed 1 credit (SKS) standard.
4. The effective time dedicated by students for self-study has satisfactorily fulfilled the 1 credit (SKS) requirement.
5. The effective time allocated for structured assignments has met the stipulated 1 credit (SKS) standard.
6. The allocation of time has been appropriate and in line with the workload imposed on the students.
7. The implementation of Project-Based Learning (PBL) has been executed in a manner consistent with the prescribed guidelines.
8. Students have been able to maintain their daily activities alongside their academic responsibilities.
9. The lectures have duly provided the course syllabus at the onset of the semester.
10. The lectures have consistently communicated the learning outcomes at the beginning of each class session.
11. The course materials have been aligned with the intended learning outcomes.
12. There is a need to design more effective teaching methods specifically for topics that students find difficulty to understand.
13. Continuous monitoring and enhancement of teaching methods that are more diverse, innovative, and comprehensive are required for topics that are easily understood.
14. The course materials have been regularly updated to remain current.

15. The instructional process has been conducted in adherence to the principles of Student-Centred Learning (SCL).
16. The chosen models and teaching methods have appropriately supported the achievement of the intended learning outcomes.
17. The online delivery of lectures has been carried out effectively.
18. The online implementation of practicum has been conducted effectively.
19. The transparency of task and examination assessments necessitates improvement.
20. The review process for tasks and examinations should be enhanced.
21. The program should consistently endeavor to accommodate and incorporate feedback and recommendations from the students.

4.2 Recommendation

Based on the conclusion of student workload assessment, several suggestions are as follows:

1. It is imperative for the study program to undertake a thorough evaluation and develop a meticulously designed online instructional methodology that is more efficient, aiming to achieve the desired learning outcomes effectively.
2. The study program is advised to establish effective coordination with lectures, aiming to strategically devise and implement highly efficient teaching methods that enable students to grasp challenging course materials comprehensively.
3. The study program is encouraged to recommend to lectures the practice of promptly sharing the evaluation results of assignments and examinations to enhance the transparency of the assessment process.
4. The study program is encouraged to recommend to lectures the implementation of rigorous assignment reviews within the class setting, thereby facilitating a profound comprehension of the course content among students.