

Management Strategies To Improve The Accreditation Of The Sharia Accounting Study Program (A Case Study At FEBI UIN North Sumatra Medan)

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Article Info	ABSTRACT
Keywords: Management Strategy, Accreditation, Sharia Accounting.	<p>The general objective of this research is to analyze the efforts that have been made by the Faculty of Islamic Economics and Business at UIN North Sumatra Medan to improve the accreditation of the Sharia Accounting study program, to provide solutions to the problems faced regarding management strategies in the Sharia Accounting study program at UIN North Sumatra Medan, and to analyze the level of success in planning, implementing, and applying management strategies in the Sharia Accounting study program at UIN North Sumatra Medan.</p> <p>This research adopts a qualitative descriptive method. The subjects of this research include the Dean, Deputy Dean, Head of Department/Study Program, students, alumni, and stakeholders of the Faculty of Islamic Economics and Business at UIN North Sumatra Medan. The data analysis technique used in this research is SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats). The results of the research show that the management strategies implemented by State Islamic Universities (PTKIN) in North Sumatra to improve the accreditation of the Sharia Accounting Study Program should be tailored to the results of each institution's SWOT analysis. UIN North Sumatra Medan can adopt an aggressive strategy that leverages existing strengths and opportunities to accelerate accreditation improvement. Meanwhile, UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan must focus on a turn-around strategy by addressing internal weaknesses. The implementation of appropriate strategies, along with the application of sharia management principles, will encourage the study program to become more competitive and of higher quality in the future. Based on the SWOT analysis, the recommended management strategies for improving the accreditation of the Sharia Accounting Study Program at PTKIN in North Sumatra focus on utilizing internal strengths such as international collaboration, faculty networks, and physical facilities, while maximizing external opportunities through cooperation with industry and sharia financial institutions. The S-O and S-T strategies emphasize the importance of strengthening international collaboration and networks to compete in the global market and address external threats.</p>
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INTRODUCTION

Accreditation is an external assessment conducted by related agencies to evaluate the quality and standards of a study program (Duarte & Vardasca, 2023; Kumar et al., 2020). The accreditation of the Sharia Accounting Study Program is crucial to demonstrate that the program meets the standards set by the Independent Accreditation Agency for Economics, Management, Business, and Accounting (LAM EMBA), provides confidence to the public, and enhances the competitiveness of its graduates in the job market. Good accreditation not only affects the reputation of the study program but also impacts the quality of education and job opportunities for its graduates (Alenezi et al., 2023). Therefore, improving accreditation becomes a priority for the study program, especially amid increasing competition.

UIN North Sumatra Medan, particularly the Faculty of Islamic Economics and Business (FEBI) Sharia Accounting Study Program, faces significant challenges. With 166 higher education institutions in Medan, comprising 5 public universities and 161 private universities, competition among study programs has become increasingly intense. Of the 1,374 study programs recorded in Medan in 2022, about 72.3% of the programs had a 'Very Good' accreditation, only 10% received 'Excellent' accreditation, and the rest were accredited as 'Good'. This data shows that the competition to achieve 'Excellent' accreditation is becoming more intense, and UIN North Sumatra Medan must strive to maintain and improve the accreditation of its study programs.

On the other hand, UIN Syekh Ali Ahmad Addary Padangsidempuan also faces its own challenges. Although this university is the only public university in the South Tapanuli region, its geographical location far from the provincial capital is an obstacle in attracting prospective students. The number of applicants to the Sharia Accounting Study Program at UIN Syekh Ali Ahmad Addary Padangsidempuan remains relatively small compared to other study programs, both within the same faculty and similar universities. Based on recent data, the number of students enrolled in the Sharia Accounting Study Program at UIN Syekh Ali Ahmad Addary Padangsidempuan accounts for only 10% of the total students in FEBI, whereas at UIN North Sumatra Medan, the ratio of students in the same study program reaches 45% of the total FEBI students. This indicates that UIN Syekh Ali Ahmad Addary Padangsidempuan needs to take strategic steps to increase the attractiveness and quality of its study program to compete with other universities.

In this context, it is essential for UIN Syekh Ali Ahmad Addary Padangsidempuan and UIN North Sumatra Medan to continuously evaluate and adjust their study program development strategies to align with the evolving accreditation standards. Accreditation standards may change over time, and study programs must ensure that they consistently meet or even exceed the new standards set by LAM EMBA. This includes reviewing and adjusting the institution's vision, mission, goals, and strategies, administrative management, as well as collaborations with external parties. Additionally, managing student activities, workforce, financial management, facilities, education systems, research, and community service must also be aligned with higher accreditation criteria.

The management of FEBI at both universities plays a crucial role in formulating and implementing strategies to improve the accreditation of the Sharia Accounting Study

Program. At UIN North Sumatra Medan, this study program successfully achieved 'Excellent' accreditation from LAM EMBA on March 18, 2023, after previously holding a 'B' accreditation from BAN PT. This improvement not only boosted the program's reputation but also had a positive impact on the quality of education and job opportunities for its graduates (Wahira & Hamid, 2023). On the other hand, UIN Syekh Ali Ahmad Addary Padangsidempuan achieved 'Very Good' accreditation from LAM EMBA on May 19, 2024, and is still striving to elevate its accreditation to a higher level, focusing on human resource development, research quality enhancement, as well as improving infrastructure and supporting learning facilities.

This research is expected to make a tangible contribution to efforts to improve the accreditation of the Sharia Accounting Study Program at both universities. Through in-depth research, researchers can help establish quality standards that align with LAM EMBA's criteria and identify areas for improvement at both UIN North Sumatra Medan and UIN Syekh Ali Ahmad Addary Padangsidempuan. Furthermore, this research also aims to provide an external perspective that can enrich the understanding of the accreditation process and the challenges faced by both universities in their efforts to achieve 'Excellent' accreditation. The results of this research are expected to serve as a reference for both study programs in formulating strategies to improve accreditation in the future, ensuring that their graduates can compete in national and international job markets.

METHODS

This research approach uses a qualitative descriptive method. The descriptive analysis of this research presents facts and analyzes them systematically, making the research easy to understand and conclude. The research subjects are individuals who will answer and respond to the questions posed by the researcher, either orally or in writing. To obtain data, the researcher targets individuals who possess knowledge about all information related to this research, namely: the Dean, Vice Dean, Head of the Study Program, and Secretary of the Sharia Accounting Study Program at FEBI UIN North Sumatra Medan and FEBI UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan. The research object is something that becomes the focal point of this research. The object of this research is the management strategy of the Sharia Accounting Study Program at the Faculty of Islamic Economics and Business, UIN North Sumatra Medan and FEBI UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan. The focus of this research is limited to the aspects of methods and implementation by the management team.

The data in this research is sourced from the Dean, Vice Dean, Head of the Study Program, and Secretary of the Sharia Accounting Study Program at FEBI UIN North Sumatra Medan and FEBI UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan. The stages of research used by the researcher in this study are: the description stage, the reduction stage, and the selection stage. Several data collection techniques used in this research are: observation, interviews, and document studies.

The data analysis technique used in this research is SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats), which is employed to systematically identify various factors in order to formulate management strategies for the Sharia Accounting Study

Program at FEBI UIN North Sumatra Medan and FEBI UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan. The key informants in this research are the Dean, Vice Dean, Head of the Study Program, and Secretary of the Sharia Accounting Study Program at FEBI UIN North Sumatra Medan and FEBI UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan.

RESULTS AND DISCUSSION

Analysis of Management Strategies to Improve the Accreditation of the Sharia Accounting Study Program at FEBI UIN North Sumatra Medan and FEBI UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan

In facing the challenges of globalization and increasing competition in higher education, the Sharia Accounting Study Program at UIN North Sumatra Medan continues to strive to improve the quality and accreditation of its institution. As one of the leading centers for Islamic education in North Sumatra, UIN North Sumatra has a significant responsibility to produce quality, competitive graduates who meet the market demands based on Sharia principles. Therefore, effective management strategies are crucial to ensure accreditation improvement, covering aspects such as human resource development, curriculum, facilities, and strengthening collaboration with external parties. This strategy analysis is expected to provide guidance in enhancing the competitiveness of the study program through systematic and innovative management approaches.

1. Strengths (Internal Strengths)

Here are the internal strengths of UIN North Sumatra Medan in improving the accreditation of the Sharia Accounting Study Program:

- a. Collaboration between Lecturers and Students on an International Scale. The Sharia Accounting Study Program at FEBI UIN North Sumatra Medan has demonstrated strength through international collaboration involving lecturers and students as international speakers each year. This enhances the international profile of the study program and improves the quality of education and teaching.
- b. Membership of Lecturers in International Accounting Forums. Currently, three lecturers are actively involved in international membership in accounting forums, which adds credibility and global networking to the study program.
- c. International Certification. The existence of international certifications held by lecturers and students indicates that this study program meets global standards.
- d. Focus on Internationalization of Education. The long-term curriculum designed with an international basis and participation in international accounting forums like AFSE demonstrates a commitment to global education standards.

2. Weaknesses (Internal Weaknesses)

Here are the internal weaknesses of UIN North Sumatra Medan in improving the accreditation of the Sharia Accounting Study Program:

- a. Limited Funding. Limited funding is a major weakness that hinders international research and community service at the international level.

- b. Limited International Community Service (PKM). Although there are partnerships and international dissemination in four countries, specific funding for overseas PKM is still lacking.
3. Opportunities (External Opportunities)
Here are the external opportunities for UIN North Sumatra Medan in improving the accreditation of the Sharia Accounting Study Program:
 - a. Demand for Sharia Accounting in the Global Market. The demand for qualified Sharia accounting professionals in the global market presents a significant opportunity to enhance the competitiveness of graduates.
 - b. Research Collaboration with External Parties. Collaborating with external parties for research provides opportunities to improve the quality and quantity of the research produced.
4. Threats (External Threats)

Here are the external threats to UIN North Sumatra Medan in improving the accreditation of the Sharia Accounting Study Program:

- a. Changes in Government Regulations and Policies. Changes in government regulations and policies regarding accreditation can pose a threat to the sustainability and quality of the study program.
 - b. Competition with Similar Study Programs. Intense competition with other Sharia accounting study programs, both domestically and internationally, can threaten the position of this study program.

The Sharia Accounting Study Program at UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan has a strategic role in the development of Islamic higher education in the southern part of North Sumatra. To enhance accreditation, a targeted and sustainable management strategy is needed to improve academic quality, facilities, and strengthen collaborative networks with related institutions. UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan faces different challenges compared to other campuses, in terms of access, resources, and public expectations for Sharia accounting graduates. Therefore, management analysis that includes both internal and external aspects through a SWOT approach is essential to formulate strategic steps that can enhance accreditation and promote the growth of the study program.

1. Strengths (Internal Strengths)

Here are the internal strengths of UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan in improving the accreditation of the Sharia Accounting Study Program:

- a. The Only Sharia Accounting Study Program and State University in Padangsidempuan City and South Tapanuli District. UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan has the advantage of being the only State University with a Sharia Accounting Study Program in Padangsidempuan City and South Tapanuli District. This gives a unique appeal as PTN status is often seen as more trustworthy and of higher quality compared to private universities. Additionally,

the absence of PTN competitors in this area provides a competitive advantage in terms of prospective student preferences and local government support.

- b. Facilities, Buildings, and Educational Infrastructure. Physical facilities, such as buildings and educational infrastructure, are one of the main strengths of the study program. This includes the presence of accounting laboratories for practical activities.
- c. Adequate Lecturer-Student Ratio. Moreover, an ideal lecturer-student ratio creates a more effective learning environment, where students can receive more attention from lecturers. The good qualifications of lecturers, evidenced by national journal publications and research with over ten citations, enhance the academic reputation of the study program. Students' achievements at the international level, along with the optimal implementation of offline and online learning systems, also indicate superior education quality.

2. Weaknesses (Internal Weaknesses)

Here are the internal weaknesses of UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan in improving the accreditation of the Sharia Accounting Study Program:

- a. Small Number of Prospective Students. The number of applicants to the Sharia Accounting Study Program is still relatively small compared to other study programs, both at the faculty level and in the university overall. This indicates a lack of appeal or understanding among the public regarding the importance of Sharia-based accounting education and the need for more intensive promotional strategies to increase prospective students' interest.
- b. Less Informative Promotional Brochure. The promotional brochures for the study program lack sufficient information. They do not showcase the activities organized by the study program or detail the costs per semester, which could provide prospective students with a clearer picture of the advantages and educational costs of the program.
- c. Lack of Alumni. The Sharia Accounting Study Program at UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan is relatively new and does not yet have alumni. The absence of alumni is a weakness in terms of promotion and network development, as alumni usually play an important role in introducing the study program to new prospective students and establishing relationships with the industry and job market.

3. Opportunities (External Opportunities)

Here are the external opportunities for UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan in improving the accreditation of the Sharia Accounting Study Program:

- a. Collaboration with Sharia Financial Institutions, Government, State-Owned Enterprises (BUMN), and Private Sector. There is a significant opportunity to expand collaborative networks with various Sharia financial institutions, government agencies, BUMN, and private sector entities. Through these strategic

partnerships, the study program can strengthen its curriculum, open internship and job opportunities for students, and improve educational quality through joint research projects and professional training. This collaboration can also add value in the accreditation process of the study program.

- b. Involvement of Lecturers in Community Service Activities. Lecturers involving students in extracurricular activities and community service projects can help develop leadership, collaboration, and social responsibility skills.
4. Threats (External Threats). Here are the external threats to UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan in improving the accreditation of the Sharia Accounting Study Program:
 - a. Intense Competition with Other Higher Education Institutions. One of the biggest threats is the increasingly fierce competition with other higher education institutions, both public and private, that also offer similar study programs. Other campuses provide more accessible facilities and geographic locations closer to the provincial center, which can attract prospective students to choose more convenient alternatives. This affects UIN Syekh Ali Hasan Addary Padangsidimpuan's attractiveness as a primary choice.
 - b. Prospective Students Prefer General Study Programs. The trend showing that prospective students prefer general study programs over Sharia-based programs, including Sharia Accounting, poses another threat. The popularity of general study programs, which are perceived to offer more flexible career prospects by many prospective students, can lead to a low number of applicants to this study program. Therefore, promotion and awareness of the relevance and career potential in the field of Sharia accounting must be intensified.

SWOT Analysis for Improving the Accreditation of the Sharia Accounting Study Program at FEBI UIN North Sumatra Medan and FEBI UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan

To identify the strengths, weaknesses, opportunities, and threats within a company, an analysis is conducted through Internal Factor Evaluation (IFE), External Factor Evaluation (EFE), Internal-External (IE) Matrix, and SWOT Analysis as follows:

Internal Factor Evaluation (IFE)

The Internal Factor Evaluation (IFE) matrix is prepared based on the results of identifying the internal strategic factors of an institution, which includes strengths and weaknesses. Based on the results of the identification of internal strategies of the Sharia Accounting Study Program at the Faculty of Economics and Business Islam UIN Sumatera Utara Medan, four strength factors and two weakness factors have been identified. These strength and weakness factors are then assigned weights and ratings according to their impact and importance in the internal strategy.

The results of the IFE analysis for UIN Sumatera Utara Medan show that the institution has a total score of 3.55, indicating a strong internal position. The main strength factor comes from the collaboration between lecturers and students on an international scale, with a high weight of 0.25 and a rating of 4, resulting in a score of 1, which is significant in supporting

the internationalization of education. Membership of lecturers in international forums and international certifications also serve as strengths, with scores of 0.3 and 0.45, respectively. However, the biggest weakness is limited funding, with the highest weight of 0.3 and a score of 1.2, which can hinder further development, especially in international community service. This score indicates the need for improvement in the funding sector to optimize internationalization opportunities.

Based on the results of the identification of internal strategies of the Sharia Accounting Study Program at the Faculty of Economics and Business Islam UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan, three strength factors and three weakness factors have been identified. These strength and weakness factors are then assigned weights and ratings according to their impact and importance in the internal strategy.

The results of the IFE analysis for UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan show that the institution has a total score of 3.55, indicating a strong internal position. The main strength factor comes from the collaboration between lecturers and students on an international scale, with a high weight of 0.25 and a rating of 4, resulting in a score of 1, which is significant in supporting the internationalization of education. Membership of lecturers in international forums and international certifications also serve as strengths, with scores of 0.3 and 0.45, respectively. However, the biggest weakness is limited funding, with the highest weight of 0.3 and a score of 1.2, which can hinder further development, especially in international community service. This score indicates the need for improvement in the funding sector to optimize internationalization opportunities.

External Factor Evaluation (EFE)

The External Factor Evaluation (EFE) matrix is compiled based on the results of identifying the internal strategic factors of an institution, which include opportunities and threats. Based on the results of the external strategy identification of the Sharia Accounting Study Program at the Faculty of Economics and Business Islam UIN Sumatera Utara Medan, two opportunity factors and two threat factors have been identified. These opportunity and threat factors were then assigned weights and ratings according to their influence and importance in the external strategy.

The results of the EFE analysis for UIN Sumatera Utara Medan show a total score of 3.4, indicating that the institution has a fairly good position in facing external factors. The main opportunity lies in the demand for Sharia Accounting in the global market, with a weight of 0.25 and a score of 0.75, as well as research collaboration with external parties, which received the highest weight of 0.4 and resulted in a significant score of 1.6. On the other hand, the threat from changes in regulations and government policies is also quite influential, with a score of 0.75, while competition with similar study programs has a lower impact, with a score of 0.3. This score indicates that UINSU Medan has significant opportunities for growth, especially through research collaboration, although it must be vigilant about regulatory changes that could affect institutional policies.

Based on the results of the external strategy identification of the Sharia Accounting Study Program at the Faculty of Economics and Business Islam UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan, two opportunity factors and two threat factors have been

identified. These opportunity and threat factors were then assigned weights and ratings according to their influence and importance in the external strategy. The results of the EFE analysis for UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan show a total score of 2.9, reflecting the institution's ability to leverage external opportunities, although it still faces some threats. The main opportunity arises from collaborations with sharia financial institutions, government bodies, state-owned enterprises, and the private sector, with a weight of 0.25 and a score of 0.75, as well as student involvement in community service activities, which has the highest score of 1. However, the institution is also confronted with threats from intense competition with other higher education institutions (score of 0.45) and prospective students' preference for general study programs, which poses the greatest threat with a score of 0.7. This score indicates that while UIN Syahada has strong collaboration opportunities, efforts are still needed to enhance the appeal of sharia study programs amid competition and limited interest from prospective students.

Internal-External Matrix (IE)

The Internal-External Matrix (IE) is constructed based on the calculations of the IFE and EFE. Based on the results of the Internal-External Matrix (IE) for the Sharia Accounting Study Program at the Faculty of Economics and Islamic Business of UIN Sumatera Utara Medan, a summary of the variability assessment of the Internal-External Matrix (IE) in this research is obtained. The results of the IE Matrix for UIN Sumatera Utara Medan indicate that the institution has a fairly dominant internal strength score of 2.05 compared to weaknesses which scored 1.5, resulting in a positive difference of 0.55. Externally, the opportunities available to the institution outweigh the challenges, with an opportunity score of 2.35 and a challenge score of 1.05, resulting in a positive difference of 1.3. Overall, this matrix indicates that UIN Sumatera Utara Medan has an advantage in leveraging external opportunities supported by significant internal strengths, although there are still some weaknesses that need to be addressed to continue optimizing these opportunities.

Based on the results of the Internal-External Matrix (IE) for the Sharia Accounting Study Program at the Faculty of Economics and Islamic Business of UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan, a summary of the variability assessment of the Internal-External Matrix (IE) in this research is obtained. The results of the IE Matrix indicate that the institution has more weaknesses than strengths, with a weakness score of 1.6 compared to a strength score of 1.35, resulting in a negative difference of -0.25. Externally, the available opportunities are greater than the challenges, with an opportunity score of 1.75 and a challenge score of 1.15, resulting in a positive difference of 0.6. This matrix shows that the institution is in a fairly vulnerable position internally, yet still has external opportunities that can be leveraged. To improve its strategic position, more intensive efforts are needed to strengthen internal factors while optimizing the available opportunities.

SWOT Analysis

Based on the results of the Internal-External Matrix (IE) calculation, a strategy formulation is conducted using the SPACE matrix as follows:

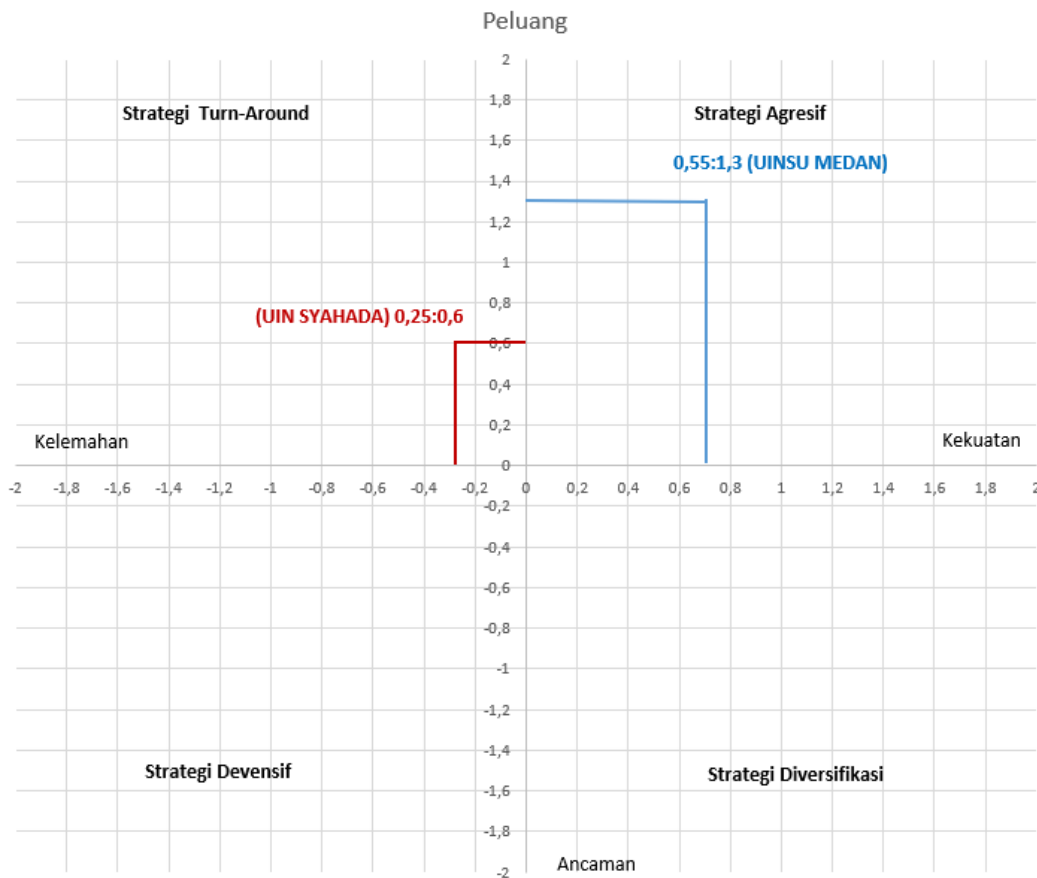


Figure 1. SWOT Analysis Diagram

Based on the results of the SWOT analysis, the management strategy to improve the accreditation of the Sharia Accounting Study Program at UIN Sumatera Utara (UINSU) Medan is located in the aggressive strategy quadrant. This indicates that UINSU Medan has significant strengths and great opportunities for growth. With a score of 0.55 for strengths and 1.3 for opportunities, this aggressive strategy recommends that UINSU Medan maximize its strengths to take advantage of various existing opportunities, such as enhancing the quality of faculty, expanding collaborative networks with national and international institutions, and improving learning support facilities. This approach supports the development of a higher quality and more competitive study program at both national and international levels.

On the other hand, the analysis results for UIN Syahada Padangsidimpuan show that the Sharia Accounting Study Program is in the turn-around strategy quadrant, with a weakness score of 0.25 and an opportunity score of 0.6. This indicates that UIN Syahada faces challenges in terms of internal weaknesses but still has opportunities that can be utilized. The turn-around strategy emphasizes the importance of internal improvements, such as enhancing human resource competencies, improving the curriculum, and strengthening

quality management. Its primary focus is to address internal weaknesses to improve competitiveness and enhance the accreditation performance of the study program.

From the comparison of these two strategies, UIN Sumatera Utara Medan is better prepared to implement an aggressive strategy by leveraging its strengths and opportunities, while UIN Syahada Padangsidimpuan needs to focus more on internal improvements through the turn-around strategy. Both institutions face different contexts in their accreditation enhancement efforts, where UIN Sumatera Utara Medan excels in terms of readiness and potential for faster development.

Thus, the management strategy to enhance the accreditation of the Sharia Accounting Study Program at PTKIN in Sumatera Utara based on the SWOT analysis shows that each institution needs to implement strategies that align with their internal and external conditions. Institutions with significant strengths and opportunities can adopt aggressive strategies, while those still facing internal weaknesses should focus on internal improvements before pursuing further expansion or development. This approach ensures that each institution is capable of improving its accreditation according to its capacity and the challenges it faces.

Referring to the results of the SWOT analysis, a table of the SWOT Matrix can be created to formulate strategies for PTKIN in Sumatera Utara. Based on the analysis conducted by the researcher, the SWOT Matrix formulation for UIN Sumatera Utara Medan can be identified. Based on the results of the SWOT analysis for the Sharia Accounting Study Program at UIN Sumatera Utara Medan, the following management strategies are aligned with the aggressive strategy quadrant. This strategy leverages strengths to capture opportunities and address threats while overcoming internal weaknesses. The S-O, S-T, W-O, and W-T strategies are formulated as follows:

1. S-O Strategy (Strengths - Opportunities).

This strategy utilizes internal strengths to exploit external opportunities.

- a. Strengthen international collaboration by leveraging the demand for Sharia accounting in the global market. The existing collaboration between faculty and students at the international level can be directed to prepare graduates who are competent and aligned with global market needs.
- b. Enhance faculty and student participation in international research and global Sharia accounting forums through collaborative research with external parties, to improve research quality and the international profile of the study program.

2. S-T Strategy (Strengths - Threats)

This strategy uses internal strengths to confront external threats.

- a. Strengthen international networks and recognition to tackle competition with similar study programs, both domestically and internationally. Faculty membership in international accounting forums and international collaboration should continue to be enhanced to maintain competitive advantages.
- b. Prepare responses to regulatory changes by designing a flexible international-based curriculum that aligns with the developments in Sharia accounting regulations at both national and international levels.

3. W-O Strategy (Weaknesses - Opportunities)

This strategy addresses internal weaknesses by taking advantage of external opportunities.

- a. Seek external funding sources to cover limited funding, such as from research partnership sponsors and international sponsors, so that research activities and community service at the international level can be optimized.
- b. Leverage opportunities for international collaboration in the field of Sharia accounting to enhance international community service activities. Despite funding limitations, this collaboration can pave the way for expanding community service activities abroad with external resource support.

4. W-T Strategy (Weaknesses - Threats)

This strategy addresses internal weaknesses and confronts external threats.

- a. Increase the efficiency of budget utilization to address funding limitations amid fierce competition with similar study programs. More effective and innovative management in allocating funds can help improve the quality of the study program with limited resources.
- b. Develop community service programs with a local orientation as an effort to address the limitations of international community service activities. Local community service focusing on institutions or organizations operating in Indonesia can be conducted while awaiting capacity building for international expansion.

By implementing these strategies, UIN Sumatera Utara Medan can enhance the competitiveness of its study program and maintain the quality and reputation of its accreditation at both national and international levels. Referring to the results of the SWOT analysis, a list of the SWOT Matrix can be obtained to formulate strategies for PTKIN in North Sumatra. Based on the analysis conducted by the researcher, the formulation of the SWOT Matrix for UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan can be summarized as follows. The SWOT analysis for the Sharia Accounting Study Program at UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan, which is situated in the turn-around strategy quadrant, focuses on leveraging external opportunities to address internal weaknesses. The S-O, S-T, W-O, and W-T strategies are as follows:

1. S-O Strategy (Strengths - Opportunities)

This strategy utilizes internal strengths to take advantage of external opportunities.

- a. Leverage the position as the only public university in the Tapanuli Selatan region to establish collaborations with Sharia financial institutions, local government, state-owned enterprises (BUMN), and private companies. This can enhance the appeal of the study program by providing internship opportunities, joint research, and funding support.
- b) Optimize existing physical facilities and accounting laboratories to strengthen collaboration with industry partners. These facilities can be used for collaborative research projects and practice-based training that will enhance graduates' competencies and attract prospective students.

2. S-T Strategy (Strengths - Threats)

This strategy utilizes internal strengths to face external threats.

- a. Increase promotion of the advantages of being the only Sharia Accounting Study Program in the Padangsidempuan area to confront intense competition from other higher education institutions. The strength of being a nationally recognized public university should be a promotional advantage to attract prospective students.
- b. Utilize facilities and an ideal faculty-to-student ratio to offer more personalized and quality educational programs, as a value-added proposition compared to accounting programs in other more general higher education institutions. This intensive and personalized educational approach can be a competitive strategy against rivals.

3. W-O Strategy (Weaknesses - Opportunities)

This strategy addresses internal weaknesses by capitalizing on external opportunities.

- a. Develop more effective and informative promotional campaigns to increase interest in the Sharia Accounting Study Program. Comprehensive brochures and promotional materials regarding facilities, costs, and career prospects in the field of Sharia accounting can attract more prospective students.
- b. Intensify student involvement in community service activities and collaborative projects with faculty to address the weakness of low interest and enhance student experience, as well as strengthen the program's position to achieve better accreditation.

4. W-T Strategy (Weaknesses - Threats)

This strategy addresses internal weaknesses while confronting external threats.

- a. Build and expand the alumni network, even without any graduates yet, by promoting student involvement in extracurricular activities, collaborations, and community service. This can strengthen professional networks in the future to introduce the study program to new prospective students.
- b. Increase promotion of the importance of Sharia accounting education and its relevant career potential, to compete with more popular general study programs. Education through seminars, social media, and campaigns in schools can enhance public awareness of the prospects of Sharia accounting in the financial industry.

By implementing these strategies, UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan can address existing weaknesses and threats while leveraging available strengths and opportunities to enhance the accreditation of the Sharia Accounting Study Program.

Discussion on SWOT Analysis for Improving Accreditation of the Sharia Accounting Study Program at FEBI UIN Sumatera Utara Medan and FEBI UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan

Improving the Accreditation of the Sharia Accounting Study Program at State Islamic Universities (PTKIN) in North Sumatra is significantly influenced by appropriate management strategies. Good accreditation reflects the quality of education recognized by formal institutions, which in turn can enhance the competitiveness and reputation of the study program. The SWOT (Strengths, Weaknesses, Opportunities, Threats) approach allows for

an evaluation of the internal and external environments affecting the program's performance. This analysis results in strategies aligned with each institution's position in leveraging strengths, addressing weaknesses, pursuing opportunities, and mitigating threats. In this context, management strategies become essential tools for directing internal resources and capabilities to enhance accreditation.

Based on the results of the SWOT analysis, management strategies to improve the accreditation of the Sharia Accounting Study Program at PTKIN North Sumatra show significant differences between UIN Sumatera Utara (UINSU) Medan and UIN Syahada Padangsidimpuan. UINSU Medan is in the aggressive strategy quadrant, with significant strengths and opportunities (scores of 0.55 for strengths and 1.3 for opportunities). This indicates that UINSU Medan is ready to maximize its internal potential, such as improving the quality of faculty and international cooperation, to enhance the quality and competitiveness of its programs at both national and international levels. In contrast, UIN Syahada Padangsidimpuan is positioned in the turn-around quadrant, with a weakness score of 0.25 and an opportunity score of 0.6. This indicates that while there are opportunities, UIN Syahada must address its internal weaknesses, such as improving human resources and curriculum, to achieve significant accreditation improvements. These two strategies reflect the need for different approaches tailored to the specific conditions of each PTKIN.

Strategic management, as described by David (2006), is a combination of art and science in formulating, implementing, and evaluating cross-functional strategic decisions to achieve an organization's long-term goals. The Resource-Based View (RBV) approach is also relevant, emphasizing that unique resources and capabilities can create competitive advantages for an organization (Wernerfelt, 2013). In the context of PTKIN, human resources, curriculum, and infrastructure are strategic assets that can be leveraged to achieve competitive advantages through improved accreditation. Additionally, innovation capability is crucial to maintaining the relevance and competitiveness of study programs, as explained by Lawson & Samson (2001), where innovation is necessary to generate creative ideas that meet market needs.

In the management of Sharia strategies, the principle of tawhid and a focus on both worldly and hereafter objectives serve as the foundation that guides all organizational activities, with the ultimate goal of achieving the pleasure of Allah SWT. This is relevant in the context of Islamic-based PTKIN, where improving accreditation aims not only for worldly achievements but also for spiritual blessings.

Previous studies have also shown that accreditation positively contributes to the quality of study programs. Kumar et al. (2020) found that the accreditation process improves curriculum quality and academic management. Poortaghi et al. (2020) also found that accreditation is positively related to graduates' skills and competitiveness. Research by Gharibi et al. (2023) and Staples et al. (2023) shows that accreditation enhances teaching quality and student learning outcomes. Meanwhile, Panggabean et al. (2020) emphasized the importance of appropriate strategies in preparing accreditation instruments to achieve optimal results.

Based on the findings of this study, several policy recommendations can be applied to enhance the accreditation of the Sharia Accounting Study Program at PTKIN North Sumatra. First, UINSU Medan should continue to expand international cooperation and increase participation in global research to strengthen its academic profile and international reputation. Second, UIN Syahada Padangsidempuan needs to focus on internal improvements, such as enhancing faculty competencies and revising the curriculum to be more relevant to labor market needs. Additionally, there should be more efficient funding allocation and program promotion development to attract more potential students. Both institutions also need to adopt Sharia management approaches oriented towards seeking Allah's pleasure, ensuring that the goal of improving accreditation can be achieved with blessings and sustainability.

The management strategies implemented by PTKIN in North Sumatra to enhance the accreditation of the Sharia Accounting Study Program must align with the SWOT analysis results of each institution. UINSU Medan can adopt aggressive strategies that leverage existing strengths and opportunities to accelerate accreditation improvements. Meanwhile, UIN Syahada Padangsidempuan should focus on turn-around strategies by addressing internal weaknesses. The implementation of appropriate strategies, along with the application of Sharia management principles, will propel the study programs to be more competitive and of higher quality in the future.

CONCLUSION

The management strategies implemented by State Islamic Universities (PTKIN) in North Sumatra to enhance the accreditation of the Sharia Accounting Study Program must be tailored to the SWOT analysis results of each institution. UINSU Medan can adopt aggressive strategies that leverage existing strengths and opportunities to accelerate accreditation improvements. Meanwhile, UIN Syekh Ali Hasan Ahmad Addary Padangsidempuan should focus on turn-around strategies by addressing internal weaknesses. The implementation of appropriate strategies, accompanied by the application of Sharia management principles, will drive the study programs to be more competitive and of higher quality in the future. Based on the SWOT analysis, the recommended management strategies to improve the accreditation of the Sharia Accounting Study Program at PTKIN North Sumatra focus on utilizing internal strengths, such as international collaboration, faculty networks, and physical facilities, while maximizing external opportunities through cooperation with industry and Sharia financial institutions. S-O and S-T strategies emphasize the importance of strengthening collaboration and international networks to compete in the global market and address external threats. Meanwhile, W-O and W-T strategies aim to address internal weaknesses, such as limited funding and low student interest, through enhanced promotion, budget efficiency, and international cooperation. By implementing these strategies, it is expected that the study programs can enhance their competitiveness, attract more students, and achieve better accreditation at both national and international levels.

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