

Universitas Negeri Yogyakarta Faculty of Economics





MODULE HANDBOOK

Accounting Education Study Programme





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Course unit title	Accounting Learning Assessment
Course unit code	MKKPP6304
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	4,945 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Ani Widayati, M. Pd., Ed. D. Dian Normalitasari Purnama, M. Pd.
Learning outcomes of the course unit	CLO-1 Students will be able to comprehend and describe the concept, scope and types of assessment in accounting learning
	CLO-2 Students will be able to identify the assessment of learning outcomes aspects of attitudes, knowledge, skills, and assessment in revised 2013 curriculum
	CLO-3 Student will be able to apply the validity and reliability formulas and analyze item test
	CLO-4 Student will be able to develop, process and utilize the assessment of learning outcomes
Mode of delivery (face-to- face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	-
Course content	 Concepts of Measurement, Assessment and Testing Learning Process Assessment Test Instruments Non-Test Instruments Assessment in the Revised 2013 Curriculum Validity and Reliability Test Instruments Development Non-Test Instruments Development Item Analysis Reporting and Utilization of Assessment Results

Recommended or required	Book:
Recommended or required reading and other learning resources/tools	 Book: A. Djemari Mardapi. (2017). <i>Pengukuran, Penilaian, dan Evaluasi Pendidikan</i>. Edisi Kedua. Yogyakarta: Parama Publishing. B. Amirono dan Daryanto. (2016). <i>Evaluasi dan Penilaian Pembelajaran kurikulum 2013</i>. Yogyakarta: Gava Media. C. Heri Retnawati. (2016). <i>Validitas, Reliabilitas dan Karakteristik Butir (Panduan untuk Peneliti, Mahasiswa, dan Psikometri)</i>. Yogyakarta: Parama Publishing. D. Saifuddin Azwar. (2016). <i>Konstruksi Tes Kemampuan Kognitif</i>. Yogyakarta: Pustaka Pelajar. E. Saifuddin Azwar. (2014). <i>Reliabilitas dan validitas, edisi 4</i>. Yogyakarta: Pustaka pelajar. F. Nana Sudjana (2017). <i>Penilaian Hasil Proses Belajar Mengajar</i>. Bandung: PT. Remaja Rosdakarya G. Allen, M. J & Yen, W. M. (1979). <i>Introduction to measurement theory</i>. Montery: Brooks/Cole Publishing Company. H. Mahrens, W., A. & Lehmann, I.,J. (2003). <i>Measurment dan Evaluation in Education and Psychology</i>. New York: MacMillan I. Permendikbud Nomor 23 Tahun 2016 Tentang Standar Penilaian Pendidikan
Planned learning activities and teaching methods	Lecture. Team/Group Work. Project-Based Learning Drill (practice)
Language of instruction	Indonesian
Assessment methods and criteria	Assignment, participation, Midterms and final exam



Course unit title	Accounting Learning Media
Course unit code	МККРР6304
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits	135.984 hours \sim 4.94 ECTS (1 ECTS \rightarrow 37.5 hours per semester)
Name of locturer(c)	$(1 \pm C13 = 27.5 \text{ Hours per semester})$
	Eka Ary Wibawa, S.Pd., M.Pd.
Learning outcomes of the course unit	 CLO-1 Students will be able to explain and understand the definition of learning media and information technology CLO-2 Students will be able to explain and understand the role of learning media and information technology
	CLO-3 Student will be able to explain and understand function of learning media and information technology CLO-4 Student will be able to explain and understand the taxonomy of learning media
	CLO-5 Student will be able to explain and understand the media characteristics (audio, visual, audiovisual) CLO-6 Student will be able to explain and understand the steps of learning media development
	CLO-7 Student will be able to explain and understand the steps of learning media planning
	CLO-8 Student will be able to explain and understand media script writing
	CLO-9 Student will be able to explain and understand media production
	CLO-10 Student will be able to explain and understand learning media evaluation
	CLO-11 Student will be able to explain and understand audio media
	CLO-12 Student will be able to explain and understand visual media
	CLO-13 Student will be able to explain and understand audio visual media
	CLO-14 Student will be able to explain and understand multimedia learning media
	CLO-15 Student will be able to practice learning media development
	CLO-16 Student will be able to present the result of

	accounting learning media IT based or non-IT based CLO-17 Student will be able to make Powerpoint with sound CLO-18 Student will be able to make video tutorial learning media using Filmora Apps
Mode of delivery (face-to- face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	-
Course content	 Definition of Learning Media and Information Technology Role of Learning Media and Information Technology Function of Learning Media and Information Technology Taxonomy of Learning Media Media Characteristics (audio, visual, audiovisual) Steps of Learning Media Development Steps of Learning Media Planning Media Script Writing Media Production Learning Media Evaluation Audio Media Visual Media Multimedia Learning Media Modul Word, Powtoon, Video Scribe, 3D Pageflip Powerpoint with sound
Recommended or required	Book:
reading and other learning resources/tools	 A. Yudhi Munadi. (2013). <i>Media Pembelajaran</i>. Jakarta Selatan: Referensi B. Azhar Arsyad. (2014). <i>Media Pembelajaran</i>. Jakarta: Rajawali Pers
	 C. Andi Prastowo. (2015). Panduan Kreatif Membuat Bahan Ajar Inovatif. Yogyakarta: Diva Pers. D. Wina Sanjaya. (2014). Media Komunikasi Pembelajaran. Jakarta: Kencana. E. Muhammad Mas'ud. (2015). Pembuatan Media Pembelajaran Berbasis ICT. Yogyakarta F. Heinich, Robert., Molenda, Michael., Russell, James D. (2001). Intstructional Media and Technologies for Learning. Ohio: Merril Prentice Hall.
Planned learning activities and teaching methods	Tutorial Team/Group Work Project-Based Learning Cooperative Learning Presentation
Language of instruction	Indonesian
Assessment methods and criteria	Assignment, participation, Midterms and final exam



Course unit title	Accounting Practice
Course unit code	MPA6235
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Yolandaru Septiana, M. Pd. Dian Normalitasari Purnama, M. Pd.
Learning outcomes of the course unit	CLO-1 Students will be able to analyze financial transactions and process journal entries
	CLO-2 Students will be able to process ledgers/posts into the general ledger and compile a trial balance
	CLO-3 Student will be able to prepare company adjusting journal
	CLO-4 Student will be able to compile financial reports of service companies and trading companies
Mode of delivery (face-to- face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	-
Course content	 Basic Equation of Accounting Recording Transactions at Service Companies Adjustments to Service Companies Prepare Financial Reports for Service Companies Perpetual Method Periodic Method Adjustment to Trading Companies Financial Report
Recommended or required reading and other	Book: A. Monalisa, Selvy. (2017). Praktikum Pengantar Akuntansi 1.
learning resources/tools	Jakarta: Salemba Empat.

	 B. Jusup, Al Haryono. (2017). Dasar - Dasar Akuntansi. Edisi 7. Yogyakarta: Bagian Penerbitan Sekolah Tinggi Ilmu Ekonomi YKPN. C. Warren, Carl S. dkk. (2018). Pengantar Akuntansi 1: Adaptasi Indonesia. Edisi 4. Buku Satu. Jakarta: Salemba Empat. D. Weygandt, Kimmel, Kieso. (2018). Pengantar Akuntansi 1: Berbasis IFRS. Edisi 2. Buku Satu. Jakarta: Salemba Empat.
Planned learning activities and teaching methods	Lecture. Team/Group Work. Project-Based Learning Drill (practice)
Language of Instruction	Indonesian
Assessment methods and criteria	Assignment, participation, Midterms, and final exam



Course unit title	Auditing
Course unit code	MPA6232
Type of course unit (compulsory, optional)	Compulsary
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	90,67 hours ~ $3,29$ ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Dhyah Setyorini Ratna Yudhiyati, M.Com.
Learning outcomes of the course unit	CLO-1 Students will be able to explain the history of auditing and the reasons behind auditing.
	CLO-2 Students will be able to identify various assurance services.
	CLO-3 Students will be able to identify the importance of auditing standards and maintaining audit quality.
	CLO-4 Students will be able to apply professional ethics of public accountants.
	CLO-5 Students will be able to analyze the cyclical approach in auditing and identify evidence and working papers.
	CLO-6 Students will be able to apply the clients acceptance process in auditing procedures.
	CLO-7 Students will be able to analyze materiality, audit risk, internal control.
	 CLO-8 Students will be able to assess internal control and do attribute sampling in testing company control system. CLO-9 Students will be able to identify substantive procedures and
	carry out sampling variable. CLO-10 Students will be able to do audit planning.
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-

Course content	 Introduction to auditing. Assurance services. Auditing standards and Audit quality. Professional ethics of public accountants The cyclical approach in auditing, audit evidence and working papers The clients acceptance process Materiality, audit risk, internal control. Internal control and attribute sampling Substantive procedures Audit planning.
Recommended or required reading and other learning resources/tools	 Book: Elder, Randal J., Mark S. Beasley, and Alvin A. Arens (2016). Auditing and Assurance Services: An Integrated Approach, Sixteenth Edition. New Jersey: Pearson Education, Inc. Hayes, Rick, Roger Dassen, Arnold Schider, Phillip Wallage (2013). Priciples of Auditing: An Introduction to International Standards on Auditing, 2nd Edition. UK: Prentice Hall.
Planned learning activities and teaching methods	Lecture. Team Discussion and Group Work. Project-Based Learning Presentation
Language of instruction	Indonesian
Assessment methods and criteria	There are Assignments, Final Examination



Course unit title	Bank and Other Financial Institutions
Course unit code	MPA6209
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	85,33 hours ~ $3,103$ ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Rr. Indah Mustikawati Amanita Novi Yushita
Learning outcomes of the course unit	CLO-1 Students will be able to describe Indonesian Banking systems and Indonesian Banking architecture (IBA)
	CLO-2 Students will be able to describe properly the monetary authority and policy in Indonesia
	CLO-3 Students will be able to describe and explain the bank health, bank secrecy and Indonesian banking support institutions (LPS and OJK)
	CLO-4 Students will be able to describe type of bank, banking's product and banking's activity
	CLO-5 Students will be able to describe Other Financial Institutions (Leasing, Venture Capital Company, Factoring, Pawnshop, Pension Fund, Insurance, Capital Market, Fund Market and Forex Market)
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-
Course content	 Introduction to Indonesian Banking System Monetary Authority and Policy in Indonesia Bank Health, Bank Secrecy and Indonesian Banking Support Institutions (LPS and OJK) Type of Bank, Banking's Product and Banking's Activity Other Financial Institutions (Leasing, Venture Capital Company, Factoring, Pawnshop, Pension Fund, Insurance, Capital Market,

	Fund Market and Forex Market)
Recommended or required reading and other learning resources/tools	 Book: Kumar, Rajesh. 2014. Strategies of Banks and Other Financial Institutions: Theories and Cases 1st Edition. USA. Academic Press. Bilan, Andrada., Hans Degryse, Kuchulan O'Flynn, Steven Ongena. 2019. Banking and Financial Markets. Springer International Publishing. Rose, Peter S., Sylvia Conway Hudgins. 2013. Bank Management and Financial Services. McGraw-Hill
	Totok Budisantoso dan Nuritomo. 2019. <i>Bank dan Lembaga Keuangan Lain</i> . Jakarta: Salemba Empat Dahlan Siamat. (2005). <i>Manajemen Lembaga Keuangan: Kebijakan Moneter dan Perbankan</i> . Jakarta: Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia.
Planned learning activities and teaching methods	Lecture. Team/Group Work. Disscussion and Presentation
Language of instruction	Indonesian
Assessment methods and criteria	There are Assignments, Midterms, Final Examination



Course unit title	Budgeting
Course unit code	MPA6219
Type of course unit (compulsory, optional)	Compulsary
Level of course unit (according to EQF: first cycle Bachelor, second	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	85,33 hours ~ $3,103$ ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Arief Zuliyanto S. M.Sc Budi Tiara Novitasari, M.Si
Learning outcomes of the course unit	CLO-1 Students will be able to explain the process of budgeting in manufacturing company CLO-2 Students will be able to make a simple budget in
	manufacturing company
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-
Course content	 Introduction to budgeting Sales Budget Production Budget Material Budget, Labor Budget and Factory Overhead Budget Cash and Receivable Budget Capital Budget Break Event Point Analysis
Recommended or required reading and other learning resources/tools	Book: Hansen, D.R & Mowen, M. M. (2007). <i>Managerial accounting</i> (8th ed.). Mason: Thomson Higher Education
	Nafarin, M. (2007). Penganggaran. Jakarta: Salemba Empat
	Rahayu, S. & Rachman, A. A., (2013). <i>Penyusunan anggaran perusahaan</i> . Bandung: Graha Ilmu
	Shim, J. K. Siegel, J. G., & Shim, A. I. (2012). Budgeting

	basics and beyond. New Jersey: John Wiley & Sons.
	Sularso, A. (2019). Budgeting perusahaan, koperasi dan
	simulasinya. Yogyakarta: Gava Media
Planned learning activities and	Lecture
teaching methods	Discussion
	Drill (practice)
	Presentation
Language of instruction	Indonesian
Assessment methods and	Assignment, participation and final exam
criteria	



Course unit title	Mathematics For Economics
Course unit code	AKT6203
Type of course unit (compulsory, optional)	Compulsary
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2020/2021
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	85,33 hours ~ 3,103 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Dr. Lilia Pasca Riani, M.Sc.
Learning outcomes of the course unit	 CO 1. Students will be able to comprehend and describe the concept of linear function and implement to business CO 2. Students will be able to comprehend and describe the concept of non linear function and implement to business CO 3. Students will be able to comprehend and describe the concept of any mathematics formulas and implement to make decision making
Mode of delivery (face-to- face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-
Course content	 13. Linear function and implementation to business environment 14. Non linear function and implementation to business environment 15. Decision making models and implementation to business environment
Recommended or required	References:
reading and other learning resources/tools	 Hammond, P., Strøm, A., & Sydsæter, K. (2012). Essential mathematics for economic analysis-Student's Manual. Pearson Education. Atapagoy, B., & Ilioy, B. (2000). Mathematics And
	2. Atanasov, B., & mev, P. (2009). Mathematics And Economics. <i>An Annual Book of University of Economics-</i> <i>Varna</i> , 81(1), 21-75.

	 Sydsaeter, K., Hammond, P., Strom, A., & Carvajal, A. (2016). Essential mathematics for economic analysis, 5th. Pearson Education. Dumairy. (1986). Matematika terapan untuk bisnis dan ekonomi. BPFE.
	Software:
	ZOOM meeting, Google Classroom, Google form
Planned learning activities and	Lecture.
teaching methods	Team/Group Work.
	Project-Based Learning
	Tutorial/Demonstration
	Report Presentation
Language of instruction	Indonesian
Assessment methods and	Midterms,
criteria	Final Examination,
	Term-Project Presentation.



Course unit title	Classroom Action Research
Course unit code	MKPP6205
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	90,66 hours ~ $3,30 \text{ ECTS}$ (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Ani Widayati Eka Ary Wibawa
Learning outcomes of the course unit	CLO-1 Students are able to analyze role of teacher, teaching profession, classroom research and it's relation to teacher professional development.
	CLO-2 Students are able to comprehend and describe concept of classroom action research.
	CLO-3 Students are able to pose problem statement, review literature, and design classroom action research.CLO-4 Students are able to comprehend and describe ethics in
	conducting classroom action research. CLO-5 Students are able to collect and analyze data in classroom action research.
	CLO-6 Students are able to comprehend and describe the procedure of conducting classroom action research.
	cLO-/ Students are able to conduct and report the result of their classroom action research.
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	Research method in accounting education
Course content	 16. Role of teacher and teaching profession 17. Classroom action research and teacher professional development 18. Defining problem 19. Writing literature review 20. Designing classroom action research 21. Ethics in conducting classroom action research 22. Data collection and analysis

	23. Procedure in conducting classroom action research
	24. Developing classroom action research proposal
	25. Reporting the classroom action research
Recommended or required reading and other learning	Book: 1. Suharsimi Arikunto, Suhardjono, Supardi. (2015). Penelitian
resources/tools	 <i>tindakan kelas (edisi revisi).</i> Jakarta: Bumi Aksara. 2. Rochiati Wiriaatmadja. (2019). <i>Metode penelitian tindakan kelas</i> (ravisi) Bandung: Bogdakarya
	 3. Ajat Rukajat. (2018). Penelitian tindakan kelas (classroom action research): Disertai contoh judul skripsi dan metodologinya. Yogyakarta: Deepublish.
	Journal Articles
	 Meesuk, P., Sramoon, B., & Wongrugsa, A. (2020). Classroom action research-based instruction: The sustainable teacher professional development strategy. <i>Journal of Teacher Education</i> <i>for Sustainability</i>, 22(1), 98-110. Kunlasomboon, N., Wongwanich, S., & Suwanmonkha, S. (2015). Research and development of classroom action research process to enhance school learning. <i>Procedia-Social and Behavioral Sciences</i>,
	 171, 1315-1324. 3. Widayati, A. (2008). <i>Penelitian tindakan kelas</i>. Jurnal Pendidikan Akuntansi Indonesia, 6(1).
Planned learning activities and	Lecture.
teaching methods	Team/Group Work.
	Project-Based Learning
	Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and	There are Assignments, Midterms, Final Examination, and Term-
criteria	Project Presentation.
	(Appendices [] assessment criteria)



Course unit title	Education Accounting
Course unit code	MPA6240
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits	90.656 hours \sim 3.30 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Eka Ary Wibawa, M.Pd. Yolandaru Septiana, M.Pd.
Learning outcomes of the course unit	 CLO-1 Students will be able to explain new paradigm of education management CLO-2 Students will be able to explain finance regulation in the field of education CLO-3 Student will be able to explain organization and infrastructure in the field of education CLO-4 Student will be able to identify achievement planning in the field of education CLO-5 Student will be able to identify technology planning in the field of education CLO-6 Student will be able to identify education planning document CLO-7 Student will be able to explain financing and arranging cost system in the field of education CLO-8 Student will be able to explain financial statement in the field of education CLO-9 Student will be able to explain gin the field of education CLO-10 Student will be able to explain financial statement in the field of education CLO-11 Student will be able to explain auditing in the field of education CLO-12 Student will be able to explain auditing in the field of education CLO-13 Student will be able to explain auditing in the field of education CLO-14 Student will be able to explain BOS Funds CLO-14 Student will be able to explain the BOS Funds CLO-14 Student will be able to explain the financial management of SMK BLUD
face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	-

Course content Recommended or required reading and other learning resources/tools	 New Paradigm of Education Management Finance Regulation in the Field of Education Organization and Infrastructure in the Field of Education Achievement Planning in the Field of Education Technology Planning in the Field of Education Education Planning Document Financing and Arranging Cost System in the Field of Education Budgeting in the Field of Education Budgeting in the Field of Education Financial Statement in the Field of Education Education Report Auditing in the Field of Education Education Report Auditing in the Field of Education BOS Funds BOS Funds Report Financial Management of SMK BLUD Book: Bastian, I. (2015). Akuntansi Pendidikan : Pengelolaan Organisasi Pendidikan (2nd ed.). Yogyakarta: BPFE Republic of Indonesia Government Regulation about Education Sukirno et. al. (2019) Panduan Tata Kelola BLUD SMK Berbasis Good School Governance. Jakarta: Direktorat Pembinaan SMK Kemendikbud
Planned learning activities	E. National and International Journal Article
and teaching methods	Team/Group Work Project-Based Learning Study Case Based Presentation
Language of instruction	Indonesian
Assessment methods and criteria	Assignment (individual task and project task), participation, midterms, and final exam



Course unit title	Creativity, Innovation and Entrepreneurship
Course unit code	MKU6213
Type of course unit (compulsory, optional)	Compulsary
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	90,67 hours \sim 3,29 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Dhyah Setyorini
Learning outcomes of the course unit	 CLO-1 Students will be able to increase entrepreneurial spirit CLO-2 Students will be able to understand the essence of entrepreneurship, business ethics and responsibility CLO-3 Students will be able to apply entrepreneurial skills.
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-
Course content	 Introduction to entrepreneurship. Entrepreneurial character Business ethics and social responsibility Business opportunity Financial analytical skill Business plan
Recommended or required reading and other learning resources/tools	 Book: Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2008), Entrepreneurship, Singapore: McGraw-Hill International David C. McClelland. (1961). <i>The Achieving Society</i>. New York: D. Van Nostrand Company, Inc. Rhenald Kasali, dkk. (2010). <i>Modul Kewirausahaan: Untuk</i> <i>Program Strata 1</i>. Bekasi: Rumah Perubahan Buchari Alma. (2006). <i>Kewirausahaan</i>. Edisi kesepuluh. Bandung: Alfabeta Geoffrey G. Meredith dkk. (1996) <i>Kewirausahaan. Teori dan</i>

	Praktek. Edisi kelima. Jakarta: PT Pustaka Binaman
	Pressindo.
	Justin G. Longenecker dkk.(2001). Kewirausahaan
	Manajemen Usaha Kecil. Jakarta: PT. Salemba Emban
	Patria.
	Rusman Hakim. (1998). Kiat Sukses Berwiraswasta. Edisi
	Kedua. Jakarta: PT Elex Media Media Komputindo.
	Covey, S. (2008). The 8 th Habit; Menggapai Keagungan,
	Jakarta: PT. Gramedia Pustaka
	Hall, D. (2004). Metode Canggih Melejitkan Kreativitas
	Bisnis, Bandung: Kaifa-Mizan
Planned learning activities and	Lecture.
teaching methods	Team Discussion and Group Work.
	Project-Based Learning
	Presentation
Language of instruction	Indonesian
Assessment methods and	Business plas as midterm assessment, Business day as Final
criteria	Examination



Course unit title	Ethics in teaching Profession
Course unit code	MKKPP6306
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	135,98 hours ~ 4,94 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Ani Widayati
Learning outcomes of the course unit	CLO-1 Students will be able to comprehend and describe the concept of ethics, teaching profession, code of conduct, teacher professionalism and teacher professional development.
	CLO-2 Students will be able to comprehend and analyze teacher performance, teacher competencies, and role of teacher.
	CLO-3 Students will be able to observe and analyze teachers' practice in continuing professional development.
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	Curriculum for Accounting Education
Course content	 26. Concepts of ethics and teaching profession 27. Teacher's code of conduct 28. Teacher professionalism 29. Teacher professional development 30. Teacher performance 31. Teacher competencies 32. Role of teacher
Recommended or required reading and other learning resources/tools	 Book: 1. Bimo Walgito. (2010). Bimbingan dan Konseling. Yogyakarta: Andi. 2. E. Mulyasa. (2011). Menjadi Guru Profesional. Bandung: PT Remaja Rosdakarya. 3. Husna Asmara. (2015). Profesi Kependidikan. Bandung: CV Alfabeta.

	 Novan Ardy Wiyani. (2015). <i>Etika Profesi Keguruan</i>. Yogyakarta: Penerbit Gava Media. Soetjipto dan Raflis Kosasi. (2004). <i>Profesi Keguruan</i>. Jakarta: Rineka Cipta. Tim Nasional Dosen Kependidikan. (2016). <i>Guru yang</i> <i>Profesional</i>. Bandung: CV Alfabeta. Government regulations Undang Undang No. 14 Tahun 2005. <i>Undang-Undang Guru</i> <i>dan Dosen</i>. Jakarta: Sinar Grafika. PP No. 19 tahun 2017. Perubahan Atas Peraturan Pemerintah Nomor 74 Tahun 2008 Tentang Guru. Jakarta: Setneg Kementrian Pendidikan Nasional. (2010). <i>Pedoman</i> <i>Pelaksanaan Penilaian Kinerja Guru</i>. Jakarta: Direktorat Jenderal Peningkatan Mutu Pendidik dan Tenaga
	Journal Articles 1. Evans, L. (2008) Professionalism, professionality and the
	 development of education professionals. <i>British Journal of Educational Studies</i>, <i>56</i>(1), 20-38. doi: 10.1111/j.1467-8527.2007.00392.x OECD. (2009). <i>The professional development of teachers</i>. Retrieved from http://www.oecd.org/berlin/43541636.pdf Thair, M., & Treagust, D. F. (2003). A brief history of a science teacher professional development initiative in Indonesia and the implications for centralised teacher development. <i>International Journal of Educational Development</i>, <i>23</i>(1) 201–213. Tichenor, M. S., & Tichenor, J. M. (2005). Understanding Teachers' Perspectives on Professionalism. <i>Professional Educator</i>, <i>27</i>(2), 89-95. Timperley, H. (2011). <i>A background paper to inform the development of a national professional development framework for teachers and school leaders</i>. Melbourne: AITSL. Retrieved from www.aitsl.edu.au Widayati, A., MacCallum, J., & Woods-McConney, A. (2021). Teachers' perceptions of continuing professional development: a study of vocational high school teachers in Indonesia. <i>Teacher</i>
	Development, 1-18.
Planned learning activities and teaching methods	Lecture. Team/Group Work. Project-Based Learning Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and criteria	There are Assignments, Midterms, Final Examination, and Term- Project Presentation. (Appendices 🛛 assessment criteria)



Course unit title	AKUNTANSI PAJAK (TAX ACOUNTING)
Course unit code	AKT 6229
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	85,33 hours ~ 3,103 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Ponty SP Hutama, Isroah, RR Indah Mustikawati, Amanita Novi Yushita
Learning outcomes of the course unit	 CLO 1. Able to identify taxation aspects in every business transaction. 2. Able to record taxation aspects in every business transaction. 3. Mastering the theoretical concepts of accounting. 4. Mastering the theoretical concepts of taxation. 5. Able to identify tax aspects in each element of financial statements 6. Able to identify deductible and non-deductible expenses 7. Able to prepare Fiscal Reconciliation in accordance with applicable tax regulations. 8. Able to calculate taxes for individual taxpayers who do the bookkeeping. 9. Able to calculate taxes for corporate taxpayers who do the bookkeeping. 10. Able to make tax payments for individual taxpayers who do the books and their formal documents.

	 11. Able to make tax payments for corporate taxpayers who do the books and their formal documents. 12. Able to do tax reporting for individual taxpayers who do the books and their formal documents. 13. Able to make tax payments for corporate taxpayers who carry out bookkeeping and formal documents. 14. Able to analyze information and data in choosing various alternative solutions.
Mode of delivery (face- to-face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	-
Course content	 Accounting element and tax aspect Financial reporting accordence tax aspect and law Tax aspect in every element of financial reporting Deductible and non-deductible expenses in taxation Fiscal adjustment and reconsiliation Cases and forms in individual tax payer Cases and forms in corporate tax payer Tax planning
Recommended or required reading and other learning resources/tools	 Waluyo. (2017). Perpajakan Indonesia Edisi 12 Buku 1 dan 2. Jakarta: Salemba Empat. Siti Resmi. (2019). Perpajakan Teori dan Kasus Edisi 8 Buku 1 dan 2. Jakarta: Salemba Empat. Susunan dalam Satu Naskah Undang-Undang Perpajakan. 2011. Kementerian Keuangan Republik Indonesia Direktorat Jenderal Pajak. Others tax law (PP, KMK, PMK, SE, Surat Dirjen Pajak, dll), and other readings (Indonesia Tax Review, Jurnal Perpajakan Indonesia, dll). Website: www.pajak.go.id, https://news.ddtc.co.id/, http://www.ortax.org/, dan lain-lain.
Planned learning activities and teaching methods	Contextual Learning Collaborative Learning Problem Based Learning Project-based learning Discovery Learning Individual task
Language of instruction	Indonesian
Assessment methods and criteria	There are Assignments and Term-Project Presentations. (Appendices à assessment criteria)



Course unit title	PERPAJAKAN (TAXATION)
Course unit code	AKT 6209
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	85,33 hours ~ 3,103 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Ponty SP Hutama, Isroah, RR Indah Mustikawati, Amanita Novi Yushita
Learning outcomes of the course unit	 CLO 1. Know and understand the basic concepts in taxation and 2. Knowing and understanding the problems that arise in tax collection 3. Able to identify final and non-final taxes 4. Able to identify direct and indirect taxes 5. Able to identify documents for calculating, paying, and reporting Income Tax for corporate taxpayers and individual taxpayers. 6. Able to perform tax calculations for corporate and personal taxpayers 7. Able to do tax records for corporate and personal taxpayers 8. Able to do tax reporting and planning for corporate and personal taxpayers 9. Able to do tax planning for corporate and personal taxpayers 10. Able to identify documents for calculating,

	 paying, and reporting Value Added Tax and Sales Tax on Luxury Goods in accordance with the applicable provisions in Indonesia. 11. Capable of calculating Value Added Tax and Sales Tax on Luxury Goods in accordance with the provisions in force in Indonesia. 12. Capable of recording Value Added Tax and Sales Tax on Luxury Goods in accordance with the provisions in force in Indonesia. 13. Capable of reporting Value Added Tax and Sales Tax on Luxury Goods in accordance with the provisions in force in Indonesia. 13. Capable of reporting Value Added Tax and Sales Tax on Luxury Goods in accordance with the applicable provisions in Indonesia. 14. Capable of calculating, recording and reporting Value Added Tax and Sales Tax on Luxury Goods in accordance with the provisions in force in Indonesia. 15. Capable of calculating, recording and reporting Value Added Tax and Sales Tax on Luxury Goods in accordance with the provisions in force in Indonesia.
Mode of delivery (face- to-face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	-
Course content	 9. Tax fundamental and tax law 10. Administration of taxation 11. Income tax 12. Value-added tax 13. Other tax 14. Income tax cases and forms 15. Value-added tax an other tax cases and forms
Recommended or required reading and other learning resources/tools	 Siti Resmi. (2019). Perpajakan Teori dan Kasus Edisi 8 Buku 1 dan 2. Jakarta: Salemba Empat. (A) Pendukung: Waluyo. (2017). Perpajakan Indonesia Edisi 12 Buku 1 dan 2. Jakarta: Salemba Empat. (B) Susunan dalam Satu Naskah Undang-Undang Perpajakan. 2011. Kementerian Keuangan Republik Indonesia Direktorat Jenderal Pajak. (C) Others tax law (PP, KMK, PMK, SE, Surat Dirjen Pajak, dll), and other readings (Indonesia Tax Review, Jurnal Perpajakan Indonesia, dll). (D) Website: www.pajak.go.id, https://news.ddtc.co.id/, http://www.ortax.org/, dan lain-lain. (E)
Planned learning activities and teaching methods	Contextual Learning Collaborative Learning Problem Based Learning Project-based learning

	Discovery Learning Individual task
Language of instruction	Indonesian
Assessment methods and criteria	There are Assignments and Term-Project Presentations. (Appendices à assessment criteria)



Course unit title	Accounting Learning Strategies
Course unit code	MKKPP6202
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	135.98 hours ~ 4.94 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Ani Widayati Yolandaru Septiana
Learning outcomes of the course unit	 CLO-1 Students are able to comprehend and describe the concepts of learning strategy. CLO-2 Students are able to determine learning strategies in developing their lesson plan. CLO-3 Students are able to develop learning model for accounting. CLO-4 Students are able to master the concept of teaching skills in accounting learning. CLO-5 Students are able to demonstrate teaching skills in accounting learning.
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	Curriculum for Accounting Learning
Course content	 33. Concept of learning strategies, methods, approaches, and models 34. Active learning strategy 35. Group learning vs individual learning 36. Inquiry learning vs expository learning 37. Contextual learning 38. Teaching skills
Recommended or required reading and other learning	Book:
resources/tools	 Wina Sanjaya. 2016. Strategi Pembelajaran Berorientasi Standar Proses Pendidikan. Jakarta: Kencana Prenada Media Group Syaiful Bahri Djamarah dan Aswan Zain. 2006. Strategi Belajar Mengajar. Jakarta: Rineka Cipta W.Gulo. 2002. Strategi Belajar Mengajar. Jakarta: Grassindo.

	 JJ. Hasibuan. 2002. Proses Belajar Mengajar. Bandung: Rosda Karya. Hamruni. 2012. Strategi Pembelajaran. Yogyakarta: Insan Madani.
	 Supriyadi. 2011. Strategi Belajar Mengajar. Yogyakarta: Cakrawala Ilmu. Slavin, R.E. 1995. Cooperative Learning Theory, Research and Practice. Second Edition.Boston:Allyin and Bacon Trianto. 2007. Model-Model Pembelajaran Inovatif berorientasi konstruktivistik. Jakarta: Prestasi Pustaka An Overview of the Active Learning Process as it relates to life skill artikel oleh Tom Jackson, M.Ed. Hattie, J. A., & Donoghue, G. M. (2016). Learning strategies: A mutheois and consecutive model. pri Spience of Learning 1(1), 1
	 synthesis and conceptual model. npj Science of Learning, 1(1), 1-13. 11. Lin, C. H., Zhang, Y., & Zheng, B. (2017). The roles of learning strategies and motivation in online language learning: A structural equation modeling analysis. Computers & Education, 113, 75-85. 12. Brooks, W., & Bol, L. (2019). Self-regulated Learning Strategies vs Evidence-based Study Strategies. 13. Michael, J. (2006). Where's the evidence that active learning works? Advances in physiology education, 30(4), 159-167.
Planned learning activities and teaching methods	Problem-based Learning Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and criteria	There are Midterm and Final Examination, Participation in discussion (Case methods) (Appendices 🛛 assessment criteria)



Course unit title	Seminar on Accounting Education Research
Course unit code	MPA6222
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	90,66 hours ~ 3,30 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Ani Widayati
Learning outcomes of the course unit	 CLO-1 Students are able to use ICT for solving problems in conducting research CLO-2 Students are able to master concept of developing research proposal. CLO-3 Students are able to make decision related to refining their proposal based on the result of their classroom conference (mini seminar). CLO-4 Students are able to demonstrate self-directed learning in finalizing their research proposal.
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	Research method in accounting education
Course content	39. Using ICT for research40. Developing research proposal41. Classroom conference
Recommended or required reading and other learning resources/tools	 Book: Lodico, M.G., Spaulding, D.T., & Voegtle, K.H. (2010). Methods in educational research: From theory to practice, 2nd edition. San Francisco: John Wiley and Son. Wagiran. (2015). Metodologi penelitian pendidikan: Teori dan implementasi. Yogyakarta: Deepublish. Sugiyono. (2014). Metode penelitian kuantitatif, kualitatif, dan R & D. Bandung: Alfabeta.

	4. Creswell, J.W. (2014). <i>Research design: Qualitative, quantitative, and mixed methods approaches, 4th edition.</i> Thousand Oaks: SAGE Publications, Inc.
	5. Cohen, L., Manison, L. & Morrison, K. (2007). <i>Research methods in education</i> . New York: Routledge.
	6. Dwiningrum, S.I.A (ed). (2013). <i>Metodologi penelitian pendidikan</i> . Yogyakarta: UNY Press.
	Journal Articles
	 Raine, V. (2017). Creating a questionnaire for a scientific study. <i>International Journal of Research Studies in Education</i>. 2017 October, Volume 6 Number 4, pp.15-27. 2. Osborne, J.W. (2015). What is Rotating in Exploratory Factor Analysis? <i>Practical Assessment, Research & Evaluation</i>. Volume 20, Number 2, January 2015, pp.1-7. 3. Atari, M. (2015). The Factor Structure and Psychometric Properties of the Persian Version of Body Appreciation Scale. <i>American Journal of Applied Psychology</i>, 2015, Vol. 3, No. 3, pp. 62-66. 4. Bhatnagar, R., Kim, J. & Many, J.E. (2014). Candidate Surveys on Program Evaluation: Examining Instrument Reliability, Validity and Program Effectiveness. <i>American Journal of Educational Research</i>, 2014, Vol. 2, No. 8, pp.683-690.
Planned learning activities and	Project-Based Learning
teaching methods	Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and criteria	There are Examination and Term-Project Presentation. (Appendices [] assessment criteria)



Course unit title	Intermediate Accounting I
Course unit code	MPA6210
Type of course unit (compulsory, optional)	Compulsary
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	85,33 hours ~ 3,103 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Rr. Indah Mustikawati Ratna Candra Sari
Learning outcomes of the course unit	 CLO-1 Student will be able to Classify the conceptual framework of financial statements CLO-2 Student will be able to Prepare and classify comprehensive income statement CLO-3 Student will be able to Prepare and classify cash flow statements CLO-4 Student will be able to Prepare and classify accounts receivable CLO-5 Student will be able to Develop, classify and value inventories using a cash basis approach CLO-6 Student will be able to Developing, and valuing inventory: incremental issues approach CLO-7 Student will be able to Develop and classify the acquisition and disposition of property, plans and equipment CLO-8 Student will be able to Classify and calculate depreciation, impairment and depletion CLO-9 Student will be able to Classify and calculate intangible assets.
Mode of delivery (face-to- face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-
Course content	42. Conceptual Framework for Financial Reporting43. Income Statement and Related Information

	44 Statement of Financial Position and Statement of Cash
	Flows
	45. Cash and Receivables
	46. Valuation of Inventories: A cost-Basis Approach
	47. Inventoriess: Aditional Valuation Issues
	48. Acquisition and Disposition of Property, Plant, and
	Equipment
	49. Depreciation, Impairments, and Depletion
	50. Intangible Assets
Recommended or required	1. Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D.
reading and other learning	(2020). Intermediate Accounting IFRS Edition. Fourth
resources/tools	Edditon. United second edition. States of America: John
	Wiley & Sons
	2. PSAK 2018
Planned learning activities and	Lecture.
teaching methods	Team/Group Work.
	Project-Based Learning
	Drill (practice)
	Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and	There are Assignments, Midterms, Final Examination, and
criteria	Term-Project Presentation.



Course unit title	Research Data Analysis
Course unit code	MKPP6304
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits	135.984 hours ~ 4.94 ECTS
Allocated	(1 ECTS = 27.5 nours per semester)
Name of lecturer(s)	Eka Arv Wibawa. M.Pd.
Learning outcomes of the	CLO-1 Students will be able to explain variable and
course unit	definitions of operational research variable correctly
	and confidently
	CLO-2 Students will be able to arrange the research
	Instrument precisely and independently
	CLO-3 Student will be able to do research instrument that
	CLO-4 Student will be able to collect the data correctly and with discipline
	CLO-5 Student will be able to do data entry (coding, scoring, tabulating) correctly and honestly
	CLO-6 Student will be able to analyze validity and reliability precisely and responsibly
	CLO-7 Student will be able to do statistic descriptive analysis correctly and responsibly
	CLO-8 Student will be able to do classic assumption test analysis correctly and responsibly
	CLO-9 Student will be able to do correlation analysis correctly and responsibly
	CLO-10 Student will be able to do regression analysis
	CLO-11 Student will be able to do path analysis correctly and responsibly
	CLO-12 Student will be able to do T test analysis correctly
	CLO-13 Student will be able to do ANOVA analysis correctly
	CLO-14 Student will be able to do analysis with non-
	parametric statistics as necessary precisely and
	responsibly
Mode of delivery (face-to- face, distance learning)	Distance Learning
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Prerequisites and co- requisites (if applicable)	-
Course content	 Research Variable, Definition of Operational and Research Instrument Grid Arranging Research Instrument Practice Research Instrument Trial and Data Research Collection Entry Practice (Coding, Scoring, Tabulating) Validity and Reliability non test Instrument Analysis Validity and Reliability Test Instrument Analysis Statistic Descriptive Analysis Classic Assumption Test (Precondition Test Analysis) Correlation Analysis (Bivariate, Multiple, Partial) Regression Analysis (Simple, Multiple) Path Analysis Independent Sample T Test and Paired Sample T Test ANOVA Mc Nemar Test, Wilcoxon, Mann-Whitney Contigency Coefficient Test, Spearman Rank Correlation, Tau Kendall
Recommended or required reading and other learning resources/tools	 Book: F. Spatz, C. (2008). Basic Statistics: Tale of Distribution. Belmont: Thomson Higher Education G. Anderson, et. al., (2008) Statistics for Business and Economics: International Student Edition. Australia: South Western H. Sugiyono. (2015). Statistika untuk Penelitian. Bandung: Alfabeta I. Creswell, J.W. (2014) Research Design: Qualitative, Quantitative, and Mixed Methods Approaches, 4th edition. Thousand Oaks: SAGE Publication J. National and International Journal Article
Planned learning activities and teaching methods	Lecture Discussion Project-Based Learning Problem-Based Learning
Language of instruction	Indonesian
Assessment methods and criteria	Assignment (individual task and project task), participation, midterms, and final exam



Course unit title	Intermediate Accounting II
Course unit code	MPA6216
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	93,33 hours ~ 3,39 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Abdullah Taman
Learning outcomes of the course unit	CLO-1 Students will be able to record financial transaction in liabilities, equities, and investments.
	CLO-2 Students will be able to arrange and record financial transaction about leasing, income taxes, and revenue recognition.
	CLO-3 Students will be able to count and disclose earning per share.
	CLO-4 Students will be able to arrange cash flow statement.
	CLO-5 Students will be able to comprehend and disclose in accounting changes.
	CLO-6 Students will be able to arrange financial statement in conformity with rule of recognise, measurement, presentation, and disclosure in accounting standards.
Mode of delivery (face-to- face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	Introduction to Accounting
Course content	 Characteristic of current liabilities, unearned revenue, and tax payable. Characteristis of bond, notes payable, and long-term payable. Terminology of business types, equities, preferend share, dividend policy, and contribution from government.

Recommended or required reading and other learning resources/tools	 Definition of convertible debt, convertible preference share, and share warrant. Earning per share accounting: simple and complex capital structures. Financial assets and debt investment. Cash flow statement: direct and indirect. Revenue recognition and accounting for lease. Employee benefit, short term and long termbenefit, defined contribution plan. Accounting changes and corrections. Book: Kieso, Donald E., dan Jerry Weygant. (2011). Intermediate Accounting, Volume 1-2 IFRS. New York: John Willey.
	Ikatan Akuntan Indonesia. (2011). Standar Akuntansi Keuangan (PSAK yang terkait). Jakarta: Salemba Empat. <u>Handout:</u> PPT about Intermediate Accounting II
Planned learning activities and teaching methods	Lecture. Team/Group Work. Project-Based Learning Drill (practice) Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and criteria	There are Assignments, Midterms, Final Examination, and Term-Project Presentation.



Course unit title	Accounting for Small and Medium Enterprises
Course unit code	MPA6241
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	89,045 hours ~ 3,238 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Isroah, M.Si. Endra Murti Sagoro, M.Sc.
Learning outcomes of the course unit	CLO-1 Students will be able to analyze transactions and prepare financial reports for small and medium enterprises.
	CLO-2 Students will be able to analyze and interpret financial statements.
	CLO-3 Students will be able to understand financial accounting standards for small and medium enterprises.
	CLO-4 Students will be able to identify business processes in each type of cooperative.
	CLO-5 Students will be able to analyze transactions and prepare financial reports for cooperatives.
	CLO-6 Students will be able to calculate and distribute the surplus of a cooperative.
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-
Course content	 51. Accounting Cycle for Small and Medium Enterprises 52. Financial Statement Analysis 53. Accounting Standards for Small and Medium Enterprises 54. Type of Cooperative 55. Accounting Cycle for Cooperative 56. Surplus of a Cooperative

Recommended or required reading and other learning resources/tools	 Book: Warsono, Sony dkk. (2010). Akuntansi UMKM Ternyata Mudah Dipahami dan Dipraktikkan. Yogyakarta: Asgard Chapter. Rudianto. (2010). Akuntansi Koperasi. Jakarta: Erlangga. Mackenzie, Bruce. (2012). IFRS for SMEs. Jakarta: Indeks. Sagoro, Endra Murti. (2015). Akuntansi tanpa Stres. Yogyakarta:
	AB Publisher.
Planned learning activities and	Lecture.
teaching methods	Project-Based Learning.
	Drill (practice)
	Report Presentation
Language of instruction	Indonesian
Assessment methods and criteria	There are Assignments, Midterms, and Final Examination



Course unit title	Advanced Financial Accounting
Course unit code	MPA6223
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	4,86 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Arin Pranesti and Patriani Wahyu Dewanti
Learning outcomes of the course unit	CLO-1 Students will be able to comprehend and describe the Intercorporate Acquisitions and Investments in Other Entities
	CLO-2 Students will be able to comprehend Reporting Intercorporate Investments and Consolidation of Wholly Owned Subsidiaries with No Differential.
	CLO-3 Students will be able to comprehend The Reporting Entity and the Consolidation of Less-than-Wholly- Owned Subsidiaries with No Differential.
	CLO-4 Students will be able to describe and comprehend Consolidation of Wholly Owned Subsidiaries Acquired at More than Book Value
	CLO-5 Students will be able to explain Consolidation of Less-than-Wholly Owned Subsidiaries Acquired at More than Book Value.
	CLO-6 Students will be able to describe and comprehend Intercompany Inventory Transactions.
	CLO-7 Students will be able to describe and explain Intercompany Transfers of Noncurrent Assets and Services
	CLO-8 Students will be able to describe and comprehend Intercompany Indebtedness
	CLO-8 Students will be able to describe and comprehend Intercompany Indebtedness

Mode of delivery (face-to-	CLO-9 Students will be able to describe and comprehend Consolidation Ownership Issues Distance Learning
face, distance learning)	5
Prerequisites and co- requisites (if applicable)	Intermediate Accounting
Course content	 Intercorporate Acquisitions and Investments in Other Entities Reporting Intercorporate Investments and Consolidation of Wholly Owned Subsidiaries with No Differential The Reporting Entity and the Consolidation of Less- than-Wholly-Owned Subsidiaries with No Differential Consolidation of Wholly Owned Subsidiaries Acquired at More than Book Value Consolidation of Less-than-Wholly Owned Subsidiaries Acquired at More than Book Value Intercompany Inventory Transactions Intercompany Indebtedness Consolidation Ownership Issues
Recommended or required reading and other learning resources/tools	 Book: 1. Christensen, et.al., Advanced Financial Accounting ,12th ed., McGraw Hill, 2019 2. Beams, F. A., Anthony, J.H., Bettinghaus, B., and Smith, K.A. 2018. Advanced Accounting. 13th Edition, Pearson, 2018
Planned learning activities and teaching methods	Lecture. Team/Group Work. Drill (practice) Presentation
Language of instruction	Indonesian
Assessment methods and criteria	There are Assignments, Midterms, Final Examination, and Term-Project Presentation. (Appendices 🛙 assessment criteria)



Course unit title	Accounting Education Curriculum
Course unit code	MKPP6201
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	4.94 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Arif Rahman Hakim, S.Pd., M.Pd. Yolandaru Septiana, S.Pd., M.Pd. Dian Normalitasari Purnama, S.Pd., M.Pd. Eka Ary Wibawa, S.Pd., M.Pd.
Learning outcomes of the course unit	 CLO-1. Students will be able to explain the basic concepts of the accounting education curriculum, the dimensions of function, and the role of the accounting education curriculum, CLO-2. Students are able to explain the basic components and models of curriculum development CLO-3. Students are able to explain curriculum organization, curriculum development in Indonesia and the revised 2013 Curriculum, CLO-4. Students are able to explain curriculum evaluation, curriculum innovation and learning CLO-5. Students are able to explain the concept of curriculum and children, as well as the concept of curriculum and society CLO-6. Students are able to evaluate teaching materials
Mode of delivery (face-to- face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	-
Course content	 basic concepts of accounting education curriculum, dimensions of function, and role of accounting education curriculum foundation components and curriculum development models curriculum organization, curriculum development in Indonesia and the revised 2013 Curriculum, curriculum evaluation, curriculum innovation and learning

	the concept of curriculum and children, as well as the
	concept of curriculum and society
Recommended or required	
Recommended or required reading and other learning resources/tools	 Book: 1. Tim Pengembang MKDP Kurikulum dan Pembelajaran. (2017). <i>Kurikulum dan Pembelajaran</i>. Depok: Raja Grafindo Persada 2. Nasution. (2014). <i>Asas-asas kurikulum</i>. Jakarta: Bumi Aksara 3. Undang-Undang Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional 4. Permendikbud No 34 Tahun 2018 tentang Standar Nasional Pendidikan Sekolah Menengah Kejuruan/Madrasah Aliyah Kejuruan 5. Peraturan Direktur Jenderal Pendidikan Dasar dan Menengah Kemdikbud Nomor 06/D.D5/KK/2018 Tahun 2018 tentang Spektrum Keahlian Sekolah Menengah Kejuruan (SMK)/Madrasah Aliyah Kejuruan (MAK); 6. Peraturan Direktur Jenderal Pendidikan Dasar dan Menengah Kemdikbud Nomor 7/D.D5/KK/2018 tetang Struktur Kurikulum Sekolah Menengah Kejuruan (SMK)/Madrasah Aliyah Kejuruan (SMK)/ 7. Peraturan Direktur Jenderal Pendidikan Dasar dan Menengah Kemdikbud Nomor 464/D.D5/KK/2018 tetang Struktur Kurikulum Sekolah Menengah Kejuruan (SMK)/Madrasah Aliyah Kejuruan (MAK) 7. Peraturan Direktur Jenderal Pendidikan Dasar dan Menengah Kemdikbud Nomor 464/D.D5/KR/2018 tetang Struktur Kurikulum Sekolah Menengah Kejuruan (SMK)/Madrasah Aliyah Kejuruan (MAK) 7. Peraturan Direktur Jenderal Pendidikan Dasar dan Menengah Kemdikbud Nomor 464/D.D5/KR/2018 tentang Kompetensi Inti dan Kompetensi Dasar Mata Pelajaran Muatan Nasional (A), Muatan Kewilayahan (B), Dasar Bidang Keahlian (C1), Dasar Program Keahlian (C2) dan Kompetensi Keahlian (C3)
	 E-Book And Journal Articles 1. Hamalik, O. (2013). <i>Kurikulum dan Pembelajaran</i>. Jakarta: Bumi Aksara. 2. Pedoman Pelaksanaan Sertifikasi Kompetensi LSP SMK 3. Pieters, J., Voogt, J., & Roblin, N. P. (2019). <i>Collaborative curriculum design for sustainable innovation and teacher learning</i>. Springer International Publishing. https://doi.org/10.1007/978-3-030-20062-6
Planned learning activities and teaching methods	Lecture. Team/Group Work. Project-Based Learning Problem-Based Learning Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and criteria	There are Assignments, Midterms, Final Examination, and Presentation. (Appendices assessment criteria)



Course unit title	Computer for Accounting
Course unit code	MPA6205
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits	3 credits equal to 4 ECS. (1 ECTS = 27.5 hours per semester) In total 4 x 27.5 hours per semester = 110 hours per semester
Name of lecturer(s)	Arif Rahman Hakim
Learning outcomes of the course unit	 Rizqi Ilyasa Aghni CLO-1 Students are able to explain and apply Initial Company Data using the MYOB 18.0 ED app CLO-2 Students are able to practice creating Account Links, List of Partners (Customer & Supplier), List of Goods Items, and Beginning Balance and Company's Beginning Balance, Beginning of Accounts Receivable, Beginning Balance of Goods Inventory, Beginning Balance of Accounts Payable, Beginning Balance Last year the company used the MYOB 18.0 ED app CLO-3 Students are able to explain and practice the input of Proof of Transaction using the MYOB 18.0 ED application CLO-4 Students are able to practice the completion of memorial evidence, and print financial reports using the MYOB 18.0 ED application CLO-5 Students are able to practice Initial Database Setup using Accurate 5 App CLO-7 Students are able to print financial reports using the Accurate 5 App
Mode of delivery (face-to- face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	-
Course content	 introduction to the concept and theory of the use of computer accounting systems Prepare data company start, Organize Data Initial Setup and Beginning balance

	4. Doing entry transaction
	5. Print the report finance and more reports
Recommended or required reading and other learning resources/tools	 Reff: 1. Rizqi Ilyasa Aghni, (2017), Modul MYOB 18 untuk Perusahaan Dagang, (Unpublihsed) 2. Manual Book Accurate 5 <u>https://www.accurateonline.co/manual-</u>
	book-accurate-5/ Tools: Myob 18 – ED Accurate v5
Planned learning activities	Lecture.
and teaching methods	Team/Group Work.
	Project-Based Learning
	Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods	There are Assignments, Midterms, Final Examination, and
and criteria	Presentation.
	(Appendices 2 assessment criteria)



Course unit title	Education Management
Course unit code	MDK6203
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	85,33 hours ~ 3,103 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Merinda Noorma Novida Siregar, M.Pd. Arif Rahman Hakim
Learning outcomes of the course unit	 CLO-1 Students are able to explain the concept of Education management CLO-2 Students are able to explain the concept of school-based management, CLO-3 Students are able to explain the concept of curriculum management, the meaning and scope of student management, planning and procurement of educators and education personnel CLO-4 Students are able to explain the concept of management, procurement of educational infrastructure, regulation and use of educational infrastructure and simulate procedures for the elimination or destruction of goods. CLO-5 Students are able to explain the concept of managing education costs, make education cost planning / RKAS Regular BOS for SMK 2021, Prepare reports for Regular BOS for SMK CLO-6 Students are able to explain the management of Public Relations of Educational Institutions with the Community, BKK, school administration CLO-7 Students are able to explain the Concepts and Criteria of Educational Leaders in Indonesia CLO-8 Students are able to analyze teacher competency improvement through supervision
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-
Course content	 57. Introduction to education management courses 58. Discussion of the scope of education management 59. practice some practices from the scope of education management

	60. make plans and reports on education financing
	61. Educational leadership and supervision
Recommended or required	Reff:
reading and other learning resources/tools	 Cepi Safruddin dkk. (2016). Manajemen Pendidikan. Yogyakarta: UNY Press
	2. Mustah, Jejen. (2015). Manajemen Pendidikan; Teori, Kebijakan, dan Praktik
	3. Hoy & Miskel. Ed 9. (2012). Educational Administration; Theory Research and Practice. New York: McGrawhill
	 Lunenburg, F.C & Ornstein, A.O. Ed 6. (2011). Educational Administration; Concept and Practice. California: Wadsworth Publishing.
	 Kaluge, L., & Kustiani, L. (2017, August). School-Based Management in Indonesian Basic Education: Good Practices in the Past. In 2nd International Conference on Educational Management and Administration (CoEMA 2017) (pp. 267-271). Atlantis Press. Center for Educational Leadership. 4 Dimensions of Instructional
	Leadership [™] INSTRUCTIONAL LEADERSHIP FRAMEWORK 2.0
Planned learning activities and	Lecture.
teaching methods	Team/Group Work.
	Project-Based Learning
	Problem-Based Learning
	Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and criteria	There are Assignments, Midterms, Final Examination, and Presentation. (Appendices 🛛 assessment criteria)



Course unit title	Digital Simulation
Course unit code	MPA6214
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	3 credits equal to 4 ECS. (1 ECTS = 27.5 hours per semester) In total 4 x 27.5 hours per semester = 110 hours per semester
Name of lecturer(s)	Arif Rahman Hakim Rizqi Ilyasa Aghni
Learning outcomes of the course unit	 CLO-1 Students can provide explanations and practice examples of using several menu functions in Microsoft Word 365 CLO-2 Students can provide explanations and practice using Microsoft Powerpoint 365 in making presentation media CLO-3 Mahasiswa dapat memberikan penjelasan dan mempraktikkan penggunaan Microsoft Visio dalam menggambar Flowchart dan Data Flow Diagram CLO-4 Students can provide explanations and practice using Microsoft Visio in drawing Flowcharts and Data Flow Diagrams. CLO-5 Students can explain and practice using Microsoft Publisher 365 in designing booklets. CLO-6 Students can provide explanations and practice the use of Ms. Teams for learning. CLO-7 Students can provide explanations and practice animated video-based presentation media using Powtoon, sparkol videoscribe, and E-Book Learning Media CLO-8 Students can provide explanations and practice the use of the Interactive Quiz Program with KAHOOT/ QUIZIZZ
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-
Course content	 62. Introduction and practice of microsoft office 365 63. Introduction and practice of microsoft office Visio 64. Microsoft Teams introduction and practice for learning 65. Introduction and practice of animated video-based presentation media using Powtoon, Sparkol Videoscribe, E-Book Learning Media 66. Introduction and practice of the Interactive Quiz Program with

	KAHOOT/ QUIZIZZ
Recommended or required reading and other learning resources/tools	 Reff: 7. (ebook) Southeast Asian Ministers of Education Organization. (365). Materi Simulasi Digital : Where learning happens. Jakarta : SAMEO. 8. Melton, B., Dodge, M., dkk. (365). Microsoft Office 365 Step by Step. California : O'Reilly Media Inc. 9. Vermaat, M.E. (2014). Microsoft Office 365 Introductory. Boston : Cengage Learning. 10. Helmes, S.A. (365). Microsoft Visio 365 Step by Step. California : O'Reilly Media Inc.
	 Tools: Microsoft Office 365 Microsoft Office Visio Powtoon, Sparkol Videoscribe, 3D FLIP KAHOOT/ QUIZIZZ
Planned learning activities and teaching methods	Lecture. Team/Group Work. Project-Based Learning Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and criteria	There are Assignments, Midterms, Final Examination, and Presentation. (Appendices [] assessment criteria)



Course unit title	Spreadsheet
Course unit code	MPA6211
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	3 credits equal to 4 ECS. (1 ECTS = 27.5 hours per semester) In total 4 x 27.5 hours per semester = 110 hours per semester
Name of lecturer(s)	Arif Rahman Hakim Rizqi Ilyasa Aghni
Learning outcomes of the course unit	 CLO-1 Students can provide explanations and practice the use of Mathematical Formulas and Functions CLO-2 Students can provide explanations and practice the application of table formulas, graphs, statistical formulas and functions, CLO-3 Students can provide explanations and practice the application of semi-absolute, absolute and logical functions (IF, AND and OR CLO-4 Students can provide explanations and practice using a combination of various logical functions and mathematical operations in solving everyday number processing cases with spreadsheets CLO-5 Students can provide explanations and practice the process of recording Proof of Transactions, General Journals, and Ledgers using a Spreadsheet CLO-6 Students can provide explanations and practice the preparation of Trial Balance, Adjusting Journals, Work Sheets and Financial Statements using Spreadsheets
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-
Course content	 67. Introduction and practice of spreadsheet 68. Preparing computers and number processing program packages 69. Data entry, Processing data using number processing program functions, Make a report 70. practice the use of Mathematical Formulas and Functions 71. Application of table formulas, graphs, statistical formulas and functions, 72. application of semi-absolute, absolute and logical functions (IF.

	AND and OR
	73. the use of a combination of various logical functions and
	mathematical operations in solving everyday number processing
	cases with spreadsheets
	74. Apply the process of recording Proof of Transactions, General
	Journals, and Ledgers using a Spreadsheet
	75. Practice making Trial Balance, Adjusting Journal, Worksheet and
	Financial Report using Spreadsheet
Recommended or required	Reff:
reading and other learning	5. Microsoft Office Excell 365 Manual
resources/tools	6. Deky, N., & Bimo, S. (2013). Modul Mengoperasikan Paket
	Program Pengolah Angka/Spreadsheet.
	7. Fati G.N Larosa, Berupilihen br Ginting (2009). Microsoft Excel for
	Accounting Cycle. Yogyakarta: Andi Offset.
	8. Riska, D. and Suharyati. (2013). Pembuatan Laporan Keuangan
	dengan Microsoft Excel. Book 2. Yogyakarta: PT Skripta Media
	Creative
	9. Spreadsheets Practice Module
	Tools:
	Microsoft Excell 365
Planned learning activities and	Lecture.
teaching methods	Team/Group Work.
	Project-Based Learning
	Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and	There are Assignments, Midterms, Final Examination, and Presentation.
criteria	(Appendices 🛛 assessment criteria)



Course unit title	Instructional design for accounting learning
Course unit code	MKKPP6305
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	4.94 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Ani Widayati Arif Rahman Hakim
Learning outcomes of the course unit	 CLO-1. Students are able to explain concepts, components and principles in learning, the concepts of lesson planning CLO-2. Students are able to associate curriculum and lesson planning, describe the principles, stages and components in the designing of accounting instruction. CLO-3. Students are able to define various models of instructional design CLO-4. Students are able to define and develop objectives, materials, approaches, strategies, models and methods, media for accounting learning CLO-5. Students are able to develop student worksheet and evaluation techniques in accounting learning CLO-6. Students are able to develop lesson plans in accounting learning
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-
Course content	 Concepts of Instructional Design Concepts of Curriculum and its Relation to Lesson Planning Instructional Design Models Developing Lesson Plan Learning Objectives Accounting Learning Materials Accounting Learning Strategies, Models and Methods Media, Accounting Learning Tools and Resources Student Worksheets in Accounting Learning Evaluation of Accounting Learning

	Accounting Lesson planning
Recommended or required	Book:
reading and other learning	1. T. G. Ratumanan dan Imas Rosmiati. (2019). Perencanaan
resources/tools	Pembelajaran. Jakarta: PT RajaGrafindo Persada.
	2. Abdul Majid. (2017). Perencanaan Pembelajaran. Bandung: PT
	Remaja Rosdakarya.
	3. Ibrahim dan Nana Syaodin. (2003). Perencanaan Pengajaran.
	Bandung: Peneroli Kineka Cipia.
	4. Marunis Tanini. (2015). Desain Femberajaran Berbusis Tingkai Satuan Pandidikan Jakarta: Pafaransi
	5 Abdul Majid (2007) Perencanaan Pembelajaran Bandung: Rosda
	Karva
	6 Oemar Hamalik (2012) Perencanaan Pengajaran Berdasarkan
	Pendekatan Sistem Jakarta: Bumi Aksara
	7 Tim Pengembang MKDP Kurikulum dan Pembelajaran (2017)
	<i>Kunikulum dan Damb dajanan Danaku Daja Crafinda Darada</i>
	Rurikulum aan Pembelajaran. Depok. Kaja Granndo Persada
	E-Book And Journal Articles
	1. Tuti Iriani dan M. Agpnin Ramadhan. (2019). <u>Perencandan</u>
	<u>Pembelajaran untuk Kejuruan</u> . Jakarta: Penerbit Kencana.
	2. Latifah Hanum. (2017). <u>Perencanaan Pembelajaran</u> . Banda Aceh:
	Syiah Kuala University Press Darussalam.
	3. Rudi Ahmad Suryadi dan Aguslani Mushlih. (2019). <i>Desain dan</i>
	Perencanaan Pembelajaran. Yogyakarta: Penerbit Deepublish.
	4. St. Marwiyah dan Muh. Khaerul Ummah BK. (2018). <i>Perencanaan</i>
	Pembelajaran Komtemporer Berbasis Penerapan Kurikulum 2013.
	Yogvakarta: Penerbit Deepublish.
	5 Wina Sanjaya (2015) Perencangan dan Desain Sistem
	Pembelajaran Jakarta: Penerbit Kencana
Planned learning activities and	Lecture
teaching methods	Team/Group Work
	Project-Based Learning
	Problem-Based Learning
	Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and	There are Assignments, Midterms, Final Examination, and Presentation.
criteria	(Appendices [] assessment criteria)



Course unit title	Statistics
Course unit code	FEK6218
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Diploma
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	90.656 hours ~ 3.30 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Eka Ary Wibawa, M.Pd.
Learning outcomes of the course unit	 CLO-1 Students will be able to explain basic concept of statistics CLO-2 Students will be able to identify statistic data and statistics scope CLO-3 Student will be able to presenting the raw data in the table, frequency distribution, graphic, and diagram form. CLO-4 Student will be able to count central tendency value : mean, median, mode CLO-5 Student will be able to count the size of location and size of data distribution CLO-6 Student will be able to count number index CLO-8 Student will be able to count time series and trend analysis least square method CLO-9 Student will be able to explain correlation analysis
Mode of delivery (face-to- face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	-
Course content	 Basic Concept of Statistics Statistic Data and Statistics Scope Data Presentation, Frequency Distribution Table, Diagram, Pictogram, Histogram, and Graphic Mean, Median, Mode, Grouped Data, Ungrouped Data Quartile, Decile, Percentile for Grouped Data and Ungrouped Data, Average Deviation and Standard Deviation for Grouped Data and Ungrouped Data Skewness and Kurtosis

	 Index Number, Usage of Index Number, Index of Laspeyers and Paasche Time Series and Trend Analysis Least Square Correlation Analysis Regression Analysis
Recommended or required	Book:
reading and other	A. Boedijoewono, N. (2012). Pengantar Statistika
learning resources/tools	Ekonomi dan Bisnis, Jilid 1, Despkriptif, Edisi 6.
	Yogyakarta: UPP STIM YKPN.
	B. Sugiyono. (2009). Statistika untuk penelitian. Bandung:
	CV Alfabeta.
	C. Sunyoto, D. (2012). Statistika deskriptif dan
	probabilitas. Yogyakarta: CAPS Publishing
	D. Barrow, M. (2006). Statistics for Economics. UK:
	Pearson Education, Ltd.
Planned learning activities	Lecture
and teaching methods	Discussion
	Project-Based Learning
	Problem-Based Learning
Language of instruction	Indonesian
Assessment methods and criteria	Assignment (individual task and project task), participation, midterms, and final exam



Course unit title	English II
Course unit code	MPA6208
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2020/2021
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	485,33 hours ~ 3,103 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Yolandaru Septiana, M. Pd.
Learning outcomes of the course unit	 CLO-1 Students will be able to explain the vocational education in Indonesia CLO-2 Students will be able to provide various materials and programs in vocational schools. CLO-3 Student will be able to ensure that the job application letter and curriculum vitae CLO-4 Student will be able to understand the listening part in English CLO-5 Student will be able to practice daily conversation CLO-6 Student will be able to practice public speaking
Mode of delivery (face-to- face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	-
Course content	 30. Daily Conversation 31. Public Speaking 32. Listening Section 33. Vocational Education 34. Writing Skill 35. Article 36. Job Application Letter 37. Curriculum Vitae
Recommended or required reading and other learning resources/tools	Book: K. Frendo, Evan dan Mahoney, Sean. (2007). <i>English for</i> <i>Accounting</i> . Express Series. Oxford: Oxford University Press.

	 L. Module Classroom English. Pusat Pelayanan dan Pengembangan Bahasa (P3B). Universitas Negeri Yogyakarta. M. Johan, H.A. Ghani. (1996). <i>Reading and Translation,</i> <i>Pelajaran Membaca dan Menerjemahkan Bahasa</i> <i>Inggris</i>. Yogyakarta: Pustaka Pelajar.
Planned learning activities and teaching methods	Lecture Team/Group Work. Project Record Learning
	Study Case/Case-based
	Drill/Practice
	Presentation
Language of instruction	Indonesian
Assessment methods and criteria	Assignment, participation, Midterms, and final exam



Course unit title	Public Sector Accounting
Course unit code	MPA6334
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Odd Semester
Number of ECTS credits allocated	85,33 hours ~ 3,103 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Abdullah Taman, M.Si Budi Tiara Novitasari, M.Si
Learning outcomes of the course unit	CLO-1 Students can explain the difference between financial accounting in private and public sector
	CLO- 2 Students can identify accounting standards for public sector
	CLO-3 Students can understand financial reporting of public sector organizations
	CLO-4 Students can identify budgeting methods in public sector organizations
	CLO-5 Students can explain local government financial management
	CLO-6 Students can explain performance measurement in publics sector organizations
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	Budgeting
Course content	 76. Definition of public sector organization 77. Financial regulations for public sector organization 78. Conceptual framework and accounting standards for public sector organizations 79. Budgeting and planning for public sector organizations 80. Government procurement

	81. Fund accounting and village fund accounting
	82. Performance measurement in public sector accounting
Recommended or required	Book:
reading and other learning	
resources/tools	Bastian, Indra. 2010. <i>Akuntansi Sektor Publik di Indonesia</i> . BPFE (BAS)
	Jones, R & Pendlebury, M. (2010). <i>Public Sector Accounting</i> (6 th ed). Essex: Pearson (JON)
	Mahsun, M., Sulistyowati, F., & Purwanugraha, H. A. (2011).
	Akuntansi Sektor Publik (3 rd ed.). Yogyakarta: BPFE
	(MAH)
	Mardiasmo. 2009. <i>Akuntansi Sektor Publik</i> . Salemba Empat (MAR)
Planned learning activities and	Lecture
teaching methods	Discussion
Language of instruction	Indonesian
Assessment methods and criteria	There are Students' activity, Quiz and Assignments, Midterms, Final Examination



Course unit title	Research Methodology in Accounting Education
Course unit code	MKPP6305
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	135.984 hours ~ 4.94 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Prof. Sukirno, M.Si., Ph.D. Eka Ary Wibawa, M.Pd.
Learning outcomes of the course unit	 CLO-1 Students will be able to explain basic concept of research in education CLO-2 Students will be able to identify research problems CLO-3 Student will be able to create research background CLO-4 Student will be able to create literature review CLO-5 Student will be able to explain population and sample CLO-6 Student will be able to explain research variables CLO-7 Student will be able to identify data collection technique CLO-8 Student will be able to create research instrument CLO-9 Student will be able to perform validity and reliability analysis CLO-10 Student will be able to create research proposal of undergraduate thesis
Mode of delivery (face-to- face, distance learning)	Distance Learning
Prerequisites and co- requisites (if applicable)	-
Course content	 basic concept of research in education research problems literature review population and sample research variables data collection technique research instrument validity and reliability analysis data analysis research proposal of undergraduate thesis

Recommended or required	Book:
reading and other	1. Lodico M.G., Spaulding D.T., & Voegtle K.H. (2010).
learning resources/tools	Methods in educational research: From theory to practice,
	2 nd edition. San Francisco: John Wiley and Son.
	2. Creswell J.W. (2014). Research design: Qualitative,
	quantitative, and mixed methods approaches, 4 th edition.
	Thousand Oaks: SAGE Publications, Inc.
	3. Cohen L., Manison L. & Morrison K. (2007). Research
	methods in education. New York: Routledge.
Planned learning activities	Lecture
and teaching methods	Discussion
	Project-Based Learning
	Problem-Based Learning
Language of instruction	Indonesian
Assessment methods	Assignment (individual task and project task), participation,
and criteria	midterms, and final exam



Course unit titles	Financial Statement Analysis
Course unit code	MPA6220
Type of course unit (compulsory, optional)	Compulsory
Level of course units (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	3,2 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	Arief Zuliyanto Susilo, M.Sc. Arin Pranesti, M.Sc.
Learning outcomes of the course unit	CLO-1 Students are able to explain concepts related to accounting information and financial statement element.
	CLO-2 Students are able to describe, calculate, and conclude financial ratio, liquidity ratio, solvability, and profitability ratio analysis.
	CLO-3 Students are able to describe and explain concepts, theories related to operational activity analysis
	CLO-4 Students are able to describe and calculate bank's financial ratio
	CLO-5 Students are able to describe and apply source and use of funding analysis.
	CLO-6 Students are able to describe and calculate gross margin ratio analysis, cash flow analysis, bankruptcy analysis, and credit analysis.
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	-
Course content	 Accounting information and financial statement element Financial ratio, liquidity ratio, solvability, and profitability ratio analysis Operational activity analysis Bank's financial ratio

	 Source and use of funding analysis. gross margin ratio analysis, cash flow analysis, bankruptcy analysis, and credit analysis
Recommended or required reading and other learning resources/tools	 Books: 1. Subramanyam, K. R. (2014). <i>Financial Statement</i> <i>Analysis</i> (11th). Singapore: McGraw-Hill Education. 2. Hanafi, Mamduh dan Abdul Halim. (2014). Analisis Laporan Keuangan. Edisi 2. Yogyakarta: UPP AMP YKPN
Planned learning activities and teaching methods	Lectures. Team/Group Work. Project-Based Learning Drills (practice) Report Preparation and/or Presentation
Language of instructions	Bilingual
Assessment methods and criteria	There are Assignments, Midterms, Final Examination, and Term-Project Presentation. (Appendices I assessment criteria)



Course unit title	Cost Accounting
Course unit code	MPA6318
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Even Semester
Number of ECTS credits allocated	140,25 hours ~ 5,1 ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	İsroah, M.Si Budi Tiara Novitasari, M.Si
Learning outcomes of the course unit	CLO-1 Students are able to explain the characteristics and types of cost
	CLO-2 Students are able to calculate cost of goods manufactured and cost of goods sold under the job order costing and process costing method
	CLO-3 Students are able to analyze joint product and by product costing
	CLO-4 Students are able to apply marginal costing in business decision making
	CLO-5 Students are able to analyze standard cost deviation
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	Introduction to Accounting
Course content	 83. Cost definition, cost types and cost behavior 84. Accounting for materials, labor, and factory overhead costs 85. Job order costing 86. Process costing 87. Joint Product and By Product Costing 88. Marginal costing 89. Standard costing

Recommended or required	Book:
reading and other learning resources/tools	Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan.
	(2020). Cost accounting: A managerial emphasis 15 th ed. Pearson Education Limited: UK
	Edward, J. V. (2010). Cost Accounting 15 th ed. South Western Cengange Learning: Ohio USA
	Hoque, Z. (2005). Book of cost and management accounting. Sipramus Press. UK
	Mulyadi (2010). Akuntansi Biaya 5 th ed. UPP STIM YKPN: Yogyakarta
Planned learning activities and	Lecture
teaching methods	Discussion
	Drill (practice)
Language of instruction	Indonesian
Assessment methods and	There are Students' activity, Quiz and Assignments,
criteria	Midterms, Final Examination


Description of Course Unit according to the ECTS User's Guide 2015

Course unit title	Financial Literacy Education
Course unit code	MPA6241
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2021/2022
Semester/trimester when the course unit is delivered	Semester
Number of ECTS credits allocated	85,33 hours ~ $3,103$ ECTS (1 ECTS = 27.5 hours per semester)
Name of lecturer(s)	(1 EC15 – 27.5 hours per semester)
	Rizky Ilyasa
Learning outcomes of the course	CLO-1 Students will be able to comprehend and describe the concept
unit	of financial planning
	CLO-2 Students will be able to comprehend and describe the
	investment concept
	$CI \cap 3$ Students will be able to determine investment portfolio to
	achieve financial goals
	CLO-4 Students will be able to perform personal financial analysis
	CLO-5 Students will be able to comprehend and describe the concept
	of personal risk management
	CLO-6 Students will be able to comprehend and describe the concept of retirement planning
	$CI \cap 7$ Students will be able to comprehend and describe the concept
	of old age planning
	CLO-8 Students will be able to provide financial planning
	recommendations
Mode of delivery (face-to-face.	Distance Learning
distance learning)	
Prerequisites and co-requisites	-
(if applicable)	
Course content	1. Financial Planning and Financial Goals
	2. Financial Planning Analysis
	3. Personal Financial Statement Analysis
	4. Time Value of Money
	5. Practice Time Value of Money
	6. Financial Literacy: Investing in the capital market
	7. Financial literacy: Mutual funds
	8. Financial literacy: Fixed income securities

	9. Financial Literacy: Portfolio management
	10. Financial Literacy: risk management, insurance and unit link
	11. Financial Literacy: retirement planning
	12. Financial Literacy: wealth distribution planning
	13. Financial literacy: financial technology
Recommended or required	Book:
reading and other learning	Jogiyanto, H. 2018. Portfolio Theory and Investment Analysis.
resources/tools	Eleventh edition. BPFE Yogyakarta.
	Handouts
	Other materials from the Internet and text literature available in the
	library and/or determined later
Planned learning activities and	Lecture.
teaching methods	Team/Group Work.
	Project-Based Learning
	Report Preparation and/or Presentation
Language of instruction	Indonesian
Assessment methods and	There are Assignments, Midterms, Final Examination, and Term-
criteria	Project Presentation.

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