

Module Structure
Accounting Department
Faculty of Economics, Universitas Negeri Yogyakarta

Accounting Department Curriculum Structure

Module structure of Accounting Department is prepared based on the SWOT analysis and tracer study result to meet the most current needs of our future graduates. SWOT analysis provided information on university values and scientific vision of accounting study programs which need to be developed. Meanwhile, tracer study result allows the accounting department to earn description of need assessment from the stakeholders and market signal. Based on the analysis, accounting department designed the curriculum to accommodate the needs to meet vast knowledge and technology development in the 4.0 revolution industry era. The curriculum should be able to prepare the students with Internet of Thing (IOT), Critical Thinking, Communication, Collaboration, and Creativity (4C), Problem Solving, Big Data Analysis, Digitalization and able to facilitate for online learning. Additionally, the curriculum should be able to accommodate blended learning, competence certification, higher order thinking skills, and outcome-based education. In general courses offered in accounting department can be divided into compulsory courses dan elective courses. Students need to pass all compulsory courses to graduate and can choose the offered elective course to gain more knowledge based on their own interest. Additionally, based on the content delivered, courses in accounting department can be categorized into three categories namely:

- University level courses

University level course offered in all study programs in UNY. It is designed to develop graduates with a distinct character and nationality as a part of UNY vision and mission. University courses include compulsory and elective courses. To graduate, students need to complete of the mandatory university level courses. Table 1. provides the list of compulsory university level course.

Table1. List of Compulsory University Level Course

No	Code	Credit Points	ECTs	Course Name
1	MKU6201	2	3.24	Islamic education
2	MKU6202	2	3.24	Catholic education
3	MKU6203	2	3.24	Christian education
4	MKU6204	2	3.24	Hindu religious education
5	MKU6205	2	3.24	Buddhist education
6	MKU6206	2	3.24	Confucianism education
7	MKU6207	2	3.24	Civic education
8	MKU6208	2	3.24	Pancasila education
9	MKU6209	2	3.24	Indonesian language
10	MKU6211	2	3.24	English

11	MKU6212	2	3.24	Digital transformation
12	MKU6213	2	3.24	Creativity, innovation, and entrepreneurship

Though compulsory, the students can choose one of the religious education courses based on their beliefs. In addition to the compulsory courses, there is an elective university level courses offered to the students to enrich their learning experience. Table 2 is the list of elective university level courses

Table 2. List of Elective University Level Courses

No	Code	Credit Points	ECTs	Course Name
1	MKU6215	2	3.24	Physical Fitness
2	MKU6216	2	3.24	Social and Humanity Literacy
3	MKU6217	2	3.24	Science and Technology Literacy
4	MKU6218	2	3.24	Inclusive Education
5	MKU6219	2	3.24	Art and Culture Appreciation

- Faculty level courses

Faculty level courses offered in all study program in Faculty of Economics, UNY. It is designed to ensure all students of Faculty of Economics are prepared with basic knowledge on Economics. Table 3. provides the list of faculty level courses:

Table 3. List of Faculty Level Courses

No	Code	Credit Points	ECTs	Course Name
1	FEK6201	2	3.24	Fundamental of economics
2	FEK6202	2	3.24	People's economics
3	FEK6204	2	3.24	Introduction to management
4	FEK6205	2	3.24	Administrative office management
5	FEK6208	2	3.24	Statistics

- Content and Skill Courses

Content and skill courses are courses offered specially to accounting study program students. These courses are designed to develop understanding and skills in accounting field. Content and skill courses are divided into compulsory and elective course. The compulsory courses are designed to equip the students with necessary skills needed to be an accountant. Meanwhile, the elective courses offer additional insights and skills enhancement students can choose based on their interest. Table 4 provided the list of content and skill courses.

Table 4. List of Content and Skill Courses

No	Code	Credit Points	ECTs	Course Name
1.	AKT6401	4	6.48	Introduction to accounting
2.	AKT6201	2	3.24	Introduction to management
3.	AKT6202	2	3.24	Introduction to business
4.	AKT6203	2	3.24	Business Mathematics
5.	AKT6204	2	3.24	Taxation
6.	AKT6205	2	3.24	Business Communication
7.	AKT6206	2	3.24	Accounting computer
8.	AKT6301	3	4.86	Intermediate financial accounting I
9.	AKT6302	3	4.86	Accounting system
10.	AKT6207	2	3.24	Bank and non-bank financial institution
11.	AKT6208	2	3.24	Accounting For Small, Medium Enterprises and Cooperatives
12.	AKT6303	3	4.86	Cost accounting
13.	AKT6209	2	3.24	Tax accounting
14.	AKT6210	2	3.24	Business law
15.	AKT6211	2	3.24	Entrepreneurship
16.	AKT6304	3	4.86	Intermediate financial accounting 2
17.	AKT6305	3	4.86	Financial management 1
18.	AKT6306	3	4.86	Advanced financial accounting 1
19.	AKT6307	3	4.86	Accounting Information System
20.	AKT6308	3	4.86	Auditing 1
21.	AKT6309	3	4.86	Management accounting
22.	AKT6310	3	4.86	Business feasibility study
23.	AKT6311	3	4.86	Financial management 2
24.	AKT6312	3	4.86	Advanced Financial Accounting 2
25.	AKT6313	3	4.86	Auditing 2
26.	AKT6314	3	4.86	Technology and information system

No	Code	Credit Points	ECTs	Course Name
27.	AKT6315	3	4.86	Management control system
28.	AKT6316	3	4.86	Portfolio theory and investment analysis
29.	AKT6212	2	3.24	Auditing practice ***)
30.	AKT6213	2	3.24	Accounting practice ***)
31.	AKT6317	3	4.86	Accounting research methodology
32.	AKT6318	3	4.86	Public sector accounting
33.	AKT6319	3	4.86	Financial statement analysis
34.	AKT6214	2	3.24	Business budgeting
35.	AKT6215	2	3.24	Behavioral accounting ***)
36.	AKT6320	3	4.86	Internal auditing ***)
37.	AKT6321	3	4.86	Accounting theory
38.	AKT6216	2	3.24	Accounting seminar
39.	AKT6217	2	3.24	Professional and business ethics
40.	AKT6322	3	4.86	Data based management system ***)
41.	AKT6219	2	3.24	Accounting for banking
42.	AKT6220	2	3.24	Sharia accounting
43.	AKT6327	3	4.86	System design analysis ***)
44.	AKT6224	3	4.86	Data Analytics ***)

To summarize the information regarding the courses offered and need to be completed by students of accounting department, Table 5 provides the curriculum structure.

Table 5. Curriculum Structure

No	Code	Credit	Courses	Curriculum Structure					Semester	Attribute			Activity		
				PDC	SSC	WSC	WBC	CLC		Pre	Com	Elc	C	P	F
1	MKU6208	2	Pancasila Education	√					1	√			2		
2	MKU6209	2	Indonesian Language **)		√				1		√		2		
3	MKU6211	2	English **)			√			1		√		2		
4	FEK6201	2	Fundamental of Economics		√				1		√		2		
5	FEK6204	2	Introduction to Management		√				1		√		2		
6	FEK6205	2	Administrative Office Management		√				1		√		2		
7	AKT6401	4	Introduction to Accounting			√			1	√			2	2	
8	AKT6202	2	Introduction to Business		√				1		√		1	1	
9	AKT6203	2	Mathematics for Business		√				1		√		1	1	
10	AKT6207	2	Bank and Non-Bank Financial Institution			√			1		√		2		
11	MKU6207	2	Civic Education	√					2	√			2		
12	MKU6201	2	Islamic Education*)	√					2	√			2		
13	MKU6202	2	Catholic Education*)	√					2	√			2		
14	MKU6203	2	Cristian Education*)	√					2	√			2		
15	MKU6204	2	Hindu Religious Education*)	√					2	√			2		
16	MKU6205	2	Buddhist Education*)	√					2	√			2		
17	MKU6206	2	Confucianism Education *)	√					2	√			2		
18	MKU6213	2	Creativity, Innovation, and Entrepreneurship **)	√					2		√		2		
19	MEP6206	2	Microeconomics I		√				2		√		1	1	
20	MNJ6301	2	Management for Small, Medium Enterprises and Cooperatives		√				2		√		1	1	

No	Code	Credit	Courses	Curriculum Structure					Semester	Attribute			Activity		
				PDC	SSC	WSC	WBC	CLC		Pre	Com	Elc	C	P	F
21	FEK6202	2	People's Economics		√				2		√		2		
22	AKT6206	2	Accounting Computer			√			2		√			2	
23	AKT6301	3	Intermediate Financial Accounting I			√			2	√			2	1	
24	AKT6204	2	Taxation			√			2		√		1	1	
25	AKT6205	2	Business Communication			√			2		√		2		
26	AKT6213	2	Accounting Practice***)			√			2			√		2	
27	MKU6217	2	Science and Technology Literacy ***)		√				3		√		2		
28	MEP6207	2	Macro Economics I		√				3		√		1	1	
29	AKT6208	2	Accounting For Small, Medium Enterprises and Cooperatives			√			3		√		2		
30	AKT6209	2	Tax Accounting			√			3		√		1	1	
31	AKT6210	2	Business Law			√			3		√		2		
32	AKT6303	3	Cost Accounting			√			3	√			2	1	
33	AKT6304	3	Intermediate Financial Accounting II			√			3	√			2	1	
34	AKT6305	3	Financial Management I			√			3	√			2	1	
35	AKT6307	3	Accounting Information System			√			3		√		3		
36	MKU6212	2	Digital Transformation		√				4		√		2		
37	FEK6208	2	Statistics **)			√			4		√		1	1	
38	AKT6306	3	Advanced Financial Accounting I			√			4	√			2	1	
39	AKT6308	3	Auditing I			√			4	√			3		
40	AKT6309	3	Management Accounting			√			4	√			2	1	
41	AKT6310	3	Business Feasibility Study				√		4		√		2		1
42	AKT6311	3	Financial Management II			√			4	√			2	1	

No	Code	Credit	Courses	Curriculum Structure					Semester	Attribute			Activity		
				PDC	SSC	WSC	WBC	CLC		Pre	Com	Elc	C	P	F
43	AKT6314	3	Technology and Information Systems			√			4		√		3		
44	AKT6312	3	Advanced Financial Accounting II			√			5	√			2	1	
45	AKT6313	3	Auditing II			√			5	√			3		
46	AKT6315	3	Management Control System			√			5	√			3		
47	AKT6316	3	Portfolio Theory and Investment Analysis			√			5		√		3		
48	AKT6317	3	Accounting Research Methodology			√			5	√			2	1	
49	AKT6318	3	Public Sector Accounting			√			5		√		2	1	
50	AKT6319	3	Financial Statement Analysis			√			5		√		2	1	
51	AKT6212	2	Auditing Practice (***)			√			5			√		2	
52	AKT6214	2	Business Budgeting			√			6		√		2		
53	AKT6215	2	Behavioural Accounting (***)			√			6			√	2		
54	AKT6216	2	Seminar in Accounting			√			6	√			2		
55	AKT6217	2	Professional and Business Ethics			√			6		√		2		
56	AKT6219	2	Accounting for Banking			√			6		√		1	1	
57	AKT6220	2	Sharia Accounting (***)			√			6		√		1	1	
58	AKT6320	3	Internal Auditing (***)			√			6		√		2	1	
59	AKT6321	3	Accounting Theory			√			6		√		3		
60	AKT6322	3	Data Based Management System (***)			√			6			√	2	1	
61	AKT6327	3	System Design and Analysis (***)			√			6			√	3		
62	AKT6224	2	Data Analytics (***)			√			6			√	2		
63	AKT6221	2	Risk Management (***)			√			6			√	1	1	

No	Code	Credit	Courses	Curriculum Structure					Semester	Attribute			Activity		
				PDC	SSC	WSC	WBC	CLC		Pre	Com	Elc	C	P	F
64	MKL6603	6	Community Service					√	7	√		√			6
65	MKL6604	6	Fieldwork Study					√	7		√				6
66	TAM6801	8	Undergraduate Thesis		√				7	√				8	
	Total												117	40	13

Notes:

- *) : Select one
- **) : competencies are adjusted to the characteristics of the study program
- ***) : elective courses

Total Undergraduate Accounting courses are 146 - 156 credits

Compulsory courses : 134 sks

Elective courses (***) : 11 credits (minimum) for those who take the Undergraduate Thesis Final Project and 16 credits for those who take the Non-Thesis Final Project. Elective courses will be held if participants ≥ 20

Credits Total : 144 credits (regular class)

Curriculum Structure

PDC : Personality Development Course

SSC : Science and Skills Course

WSC : Work Skills Course

WBC : Work Behavior Course

CLC : Community Life Course

Attribute:

Pre : Prerequisite

Com : Compulsory

Elc : Elective

Activity:

C : Classroom Face to Face

P : Practice

F : Fieldwork

Types of courses

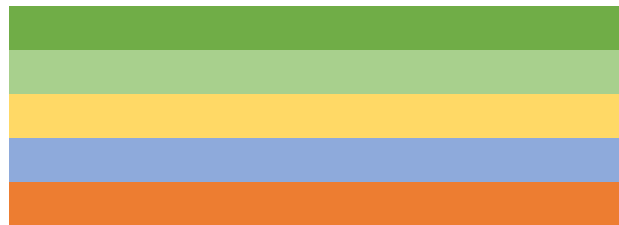
Compulsory university level course

Elective university level course

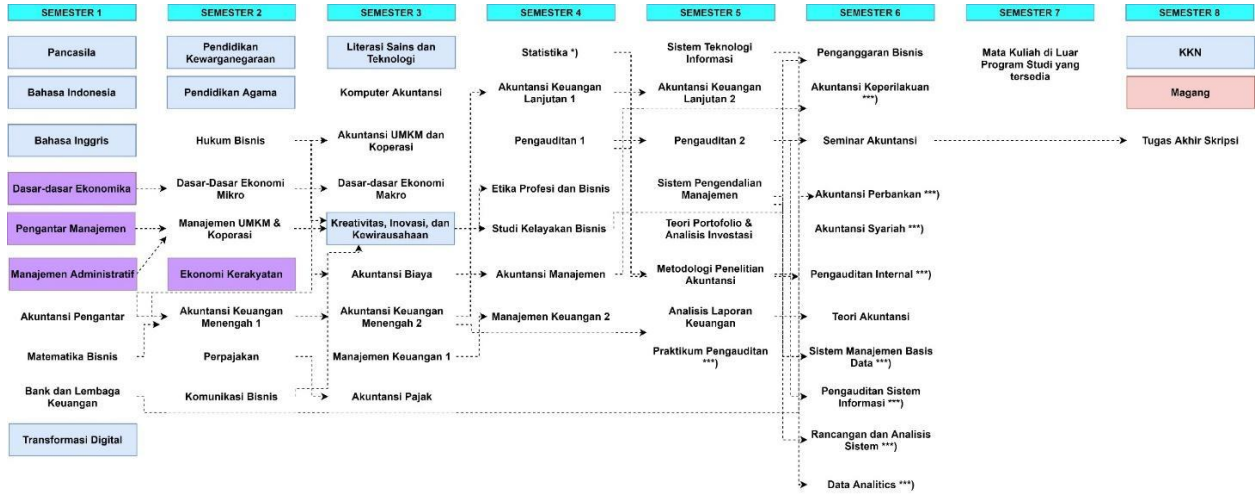
Faculty level course

Compulsory content and skill courses

Elective content and skill courses



In a figure, the structure can be seen as below,



Course descriptions

This section will provide information on course description, course code, credit points, and the prerequisites.

MANDATORY UNIVERSITY LEVEL COURSES

No	COURSE		
1.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	Islamic Education MKU6201 2 - Accounting This course is aimed to strengthen students believe in Allah, to develop a decent character, and to expand their knowledge in Islam as their religion. At the end of this course, it is expected that students will be a good moslem who is able to act well, think philosophically, act rationally, being open minded and tolerant in living among the heterogenous society.
2.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	Catholic Education MKU6202 2 - Accounting This course is aimed to form a well-defined personality as a Catholic as well as an Indonesian. This course will take students to develop their belief in their religion and good personalities as an Indonesian.
3.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	Cristian Education MKU6203 2 - Accounting This course will assist students to gain deeper understanding on Christianity, its practice, marriage in Christian, sin, the Holy Spirit, the book of the old and new testament, bible, belief in eschatology
4.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	Hindu Religious Education MKU6204 2 - Accounting This course will assist the students to understand the history of Hindu as a religion and its distribution to the five continents, the spiritual way, and catur warga as a way of life. This course also includes catur warga as the four bounds

			and ethical responsibility or Cilakrama Yadnya Samkra Pamantapan as part of the discussion.
5.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	Buddhist Education MKU6205 2 - Accounting This course assists the students to develop an understanding on Buddhist, Hanayana, and Mahayana; the history of Budha Gautama, followers of Budha; the religious practices; liturgy; canon dan Buddhist religion education.
6.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	Confucianism Education MKU6206 2 - Accounting This course is designed to develop believe in one supreme God and widen the perspective of living by believing in a certain religion. At the end of the course, it is expected that the students will gain positive traits, ability to think philosophically, rationally, and dynamically, and ability to be open minded. The course is delivered through lecturing, dialogue, and presentation. The assessment of this course includes written test, assignments, reports, and presentation.
7.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	Civic Education MKU6207 2 - Accounting This is a mandatory course for all students of UNY. This course is aimed to develop basic understanding and knowledge on relationship between the citizens and the country, and introduction to effort to defending the country. At the end the students will be able to become a reliable citizen for the country. This course discusses the following topics: national identity, national integrity, Indonesia's constitution, citizen's rights and obligation, the dynamics of democracy in Indonesia, law enforcement in Indonesia, insights about Indonesia, and national defense.
8.	Course Course code Credit Points Prerequisites Department	: : : : :	Pancasila Education MKU6208 2 - Accounting

	Course Description	:	This course focuses on discussing the base and goal of Pancasila education, Pancasila in the context of Indonesia's fight, Pancasila as political ethics and national ideology, Pancasila as a state constitution, Pancasila as a life paradigm.
9.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	Indonesian Language MKU6209 2 - Accounting This course is aimed to assist students to enhance their skill and knowledge in Indonesian language in academic writing. This course discusses the history of Indonesian language, the role of Indonesian language, grammar in Indonesian language, developing a paragraph, types of paragraphs, types of academic writing, referencing, and creating bibliography. The course will be delivered through lecturing, discussion, and structural assignment. The evaluation in this course includes written test and structured assignment.
10.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	English MKU6211 2 - Accounting This course aimed to improve student's knowledge and skills in English. This course is designed to support students' competence as a future accounting graduate thus, the content focuses to assist them understanding accounting terms and concepts in English as well as improving their skills in conducting business presentation in English. In this course, the students are expected to be able to use English as a mean of communication. In addition to the cognitive goals, this course also expects the students to develop their positive traits including being responsible, diligent, honest, tolerant to differences, and other positive traits.
11.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	Digital Transformation MKU6212 2 - Accounting Digital transformation course will introduce the use of digital technology to improve effectiveness and efficiency by rearranging a process. This course will include:

			<ol style="list-style-type: none"> 1. Definition of digital transformation 2. The role of technology in changing various aspects in life 3. Technology-enabled disruptions and the mechanism 4. Areas of digital transformation in business 5. Information capability for competitive advantage 6. Social Networks and Enterprise 2.0 7. Digital Trends Past and Future 8. Digital Ethics and Privacy 9. Cloud Technology & Big Data 10. Introduction to Programming 11. Introduction to artificial intelligence 12. Internet of things
12.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>: Creativity, Innovation, and Entrepreneurship</p> <p>: MKU6213</p> <p>: 2</p> <p>: -</p> <p>: Accounting</p> <p>: This course is aimed to assist students to develop entrepreneurship characters, understand entrepreneurship concept, and practice their entrepreneurship skills. This course includes enhancement of entrepreneurship characters, achievement-based motivation, the nature of entrepreneurship, business ethics and social responsibility, production management, finance, marketing and human resource, business opportunities, business plan, and learning project to put the theory into practice.</p>	

ELECTIVE UNIVERSITY LEVEL COURSES

No	COURSE		
1.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p>	<p>: Science and Technology Literacy</p> <p>: MKU6217</p> <p>: 2</p> <p>: -</p>	

Department	:	Accounting
Course Description	:	This course discusses science development and latest technology, as well as related issues found among the society. By the end of the course, the students are expected to gain understanding on basic technologies generally implemented in the society and specifically in business setting.

FACULTY LEVEL COURSES

No	COURSE		
1.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	Fundamental of Economics FEK6201 2 - Accounting Fundamentals of economics discuss the basic concept of economics and both macro and micro economic problems. The topics covered in this course include basic concept of economics and the basic problems; economic activity; demand, supply, and market price formation; market interaction; demand and supply elasticity; inflation and deflation; public goods; externality and productivity. The course brings learning experience through various activities such as observation, question and answering session, hypothesis formulation, information gathering, communicating, reasoning, and creating. The evaluation system in this course are test, observation, and product assessment. At last, this course also determined to develop student's religiosity, responsibility awareness, and collaboration skill.
2.	Course Course code Credit Points Prerequisites Department Course Description	: : : : : :	People's Economics FEK6202 2 - Accounting This course discusses the basic concept of people's economics, problems relate to people's economics implementation, factors affecting people's economics implementation in Indonesia, and the strategy in implementing people's economics.
3.	Course Course code Credit Points Prerequisites Department	: : : : :	Introduction to Management FEK6204 2 - Accounting

	Course Description	:	This course is aimed to assist students' in developing their knowledge and skills in management which are related to theory understanding, concept, process, management mechanism, and the implementation of management concept in dealing with global business competition. In general, this course includes the definition of management, management and manager, management theory development, organization environment and culture, planning and decision making, human resource establishment and organizing, supervision and leadership approach in an organization, control and controlling approach, global management and organization strategy, specific management in relation to financial reporting and budgeting.
4.	Course Course code Credit Points Prerequisites Department Course Description	:	Administrative Office Management FEK6205 2 - Accounting This course focuses on the office role in the administrative process and its etymology; the whole administrative process; institution and organization; the concept of office and office work; system, procedure, and working arrangement enhancement; office environment, furniture and equipment; employee's recruitment, placement, supervision, motivation, compensation, development, productivity measurement, and control forms; task quality and quantity control including budget and office expense control.
5	Course Course code Credit Points Prerequisites Department Course Description	:	Statistics FEK6208 2 - Accounting This course aimed to assist students in understanding statistical concept and implement statistical procedure to analyze, interpret, and make conclusion out of research result to solve a research problem. The course focuses on definition and role of statistics in research; statistical data and measurement scale; frequency distribution table; data presentation; central tendency; data skewness measurement; population and sample; hypotheses testing concept; assumption test; comparative hypothesis testing; associative hypothesis testing; regression analysis; and path analysis. This course are conducted through small group discussion,

		collaborative learning, exercises, and project based learning. The learning process in this course is designed to put stronger emphasis on practice conducted both manually and using computer assisted program to allow the students actively participating in the learning process. Additionally, students are required to review international journal articles with relevant topics to widen their perspective regarding topics covered in this course. At the end of this course, the students are expected to meet the knowledge, attitude and skill improvement aspect which are evaluated through assignments, observations, performance assessment, project assessment, and final exam.
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COMPULSORY CONTENT AND SKILL COURSES

No	COURSE	
1.	Course Course code Credit Points Prerequisites Department Course Description	: Introduction to Accounting : AKT6401 : 4 : - : Accounting : This course is aimed to assist students in learning the basic accounting system, analyze financial information, and implement basic accounting. This course includes the concept of debit and credit, transaction recording, end of period cycle and financial statement completion, perpetual accounting system for merchandising company, periodic accounting system for merchandising company, accounting for manufacturing company, and financial reporting analysis. This course put an emphasis on active learning throughout the topics. The learning process will be evaluated using test and discussion following a lecture.
2.	Course Course code Credit Points Prerequisites Department Course Description	: Introduction to Business : AKT6202 : 2 : - : Accounting : This course aimed to develop students' understanding on business and management concept. This course will introduce students to managerial competence, business communication, ethics and social responsibility in business. This course will help the students learn about the topics in the context of local, national, and international business.
3.	Course	: Mathematics for Business

	Course code Credit Points Prerequisites Department Course Description	: AKT6203 : 2 : - : Accounting : This course focuses on basic mathematics essential to understand the economics phenomenon. Using a mathematical approach, the variables of a certain economic phenomenon can be translated into symbols, and a complicated variables' relationship can be written into a mathematical formula, making it easy to understand and analyzed. Mathematics cannot solve an economic problem, it used as a tool to analyze the phenomenon. Mathematics economic can be used in calculation relate to economics and accounting. This course topics related to implementation of arithmetic and geometric progression, linier function, parabolic function, and differential calculus in economics.
4.	Course Course code Credit Points Prerequisites Department Course Description	: Taxation : AKT6204 : 2 : - : Accounting : This course is aimed to allow the students to understand taxation regulations and implement them to solve taxation problems, calculate and report tax in the of the course. This course includes the definition and scope of taxation, taxation general provision and procedure, income tax, value added tax and value added tax on luxurious goods, land and building tax, land acquisition duty, and stamp duty. This course will be delivered through lectures, discussion, exercise, and assignments.
5.	Course Course code Credit Points Prerequisites Department Course Description	: Business Communication : AKT6205 : 2 : - : Accounting : This course is aimed to introduce students to various communication techniques related to business relationship, both person to person and person to company. This course also discusses other topics such as business presentation preparation, interview, and basic of public relations.
6.	Course Course code	: Accounting Computer : AKT6206

	Credit Points Prerequisites Department Course Description	: 2 : Introduction to Accounting : Accounting : This course is aimed to enhance skills and ability in managing accounting data to create a financial report. This course includes topics on accounting data processing, data analysis, and data input to create a financial report using a computerized system.
7.	Course Course code Credit Points Prerequisites Department Course Description	: Bank and Non Bank Financial Institution : AKT6207 : 2 : - : Accounting : This course is aimed to assist students to understand and implement the concept of bank and financial institution universally, and in a smaller context, which is Indonesia. This course includes discussion on the concept of financial institution, banking industry in Indonesia (Indonesia's banking system and financial institutions), monetary authority, banks' health and secret, types of banks, bank's activity, sharia-based banks, financial institution other than banks (leasing, ventures, accounts receivable financing, credit cards, pension fund, insurance, capital market, money market, and foreign exchange market. This course is conducted using student centered learning and project-based learning. The learning method will include presentation and discussion on cases related to the topic presented (case study). It is expected that students can participate actively in the discussion. At the end, the learning process will be assessed using both test and non-test evaluation.
8.	Course Course code Credit Points Prerequisites Department Course Description	: Accounting For Small, Medium Enterprises and Cooperatives : AKT6208 : 2 : Introduction to Accounting : Accounting : This course is focusing to discuss transaction analysis, recording, preparation of financial reporting, and financial statement analysis in small and medium enterprises. This course includes topics on transaction in SMEs, both service and merchandising enterprises, financial statement, financial analysis, and investment analysis in

			SMEs. Additionally, this course also includes topics on transaction analysis, recording, and financial statement preparation for cooperative institution, trading cooperative, loan and saving cooperative, and distribution of residual income to the cooperative members.
9.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p>	<p>Tax Accounting</p> <p>AKT6209</p> <p>2</p> <p>Taxation</p> <p>Accounting</p> <p>This course is aimed to assist students to gain skill in tax accounting by understanding and implementing taxation regulation to create fiscal financial statement for various types of taxpayers. This course discusses tax accounting based on tax regulation in Indonesia, financial statement in general, income based on commercial and fiscal financial statement, long term investment based on commercial and fiscal financial statement, financial statement reconciliation and preparing fiscal financial statement.</p>
10.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p>	<p>Business Law</p> <p>AKT6210</p> <p>2</p> <p>-</p> <p>Accounting</p> <p>Business law course is aimed to develop students' understanding on the goal of business law, source of business law, types of business organization, activities in the capital market, types of insurance, types of intellectual property rights, consumers and businessmen's rights and obligation, solving economic dispute, and filing for bankruptcy. This course will be delivered by using student centered learning. The assessment points in this course include participation, assignment portfolio, and test.</p>
11.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p>	<p>Business Budgeting</p> <p>AKT6214</p> <p>2</p> <p>Introduction to Accounting</p> <p>Accounting</p> <p>This course is aimed to assist students in understanding the concept and gaining skills and ability in preparing and analyzing business budget. This course will include discussion on understanding the basic concept of business budgeting, comprehensive budget, sales forecasting,</p>

		production budget, raw material use and procurement budget, direct labor budget, overhead cost budget, sales and promotion budget, analysis on budget report, break event point analysis in projecting profit, and financial budgets.
12.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>: Accounting Seminar</p> <p>: AKT6216</p> <p>: 2</p> <p>: Accounting Research Methodology</p> <p>: Accounting</p> <p>: This course is aimed to help students developing their understanding and knowledge on accounting seminar. This course topics include knowledge on academic seminar, main problems in accounting research, determining topic and preparing for academic seminar materials, writing guidelines for thesis writing, proper way to deliver opinions in academic setting, differences between facts/data and assumption, writing research proposal, and presenting your research materials. At the end of this course the students are expected to have basic skills in conducting accounting seminar, writing a research/thesis proposal, and presenting their ideas.</p>
13.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>: Professional and Business Ethics</p> <p>: AKT6217</p> <p>: 2</p> <p>: -</p> <p>: Accounting</p> <p>: This course is aimed to develop understanding on values, ethical awareness, accountant code of ethics, and ethical governance in accountant business and professional scope. In preparing an ethical and professional accountant, this course will also discuss business ethics issues and development of ethics.</p>
13.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>: Accounting for Banking</p> <p>: AKT6219</p> <p>: 2</p> <p>: Bank and Non Bank Financial Institution</p> <p>: Accounting</p> <p>: This course will assist students to develop understanding on accounting concept and its application in banking industries based on the accounting standards. This course topics include financial accounting principles in banking industry, accounting equation in banking industry,</p>

		accounting for clearing, customer current account, deposit saving, published securities, accounting for loan, transfer, recollection, credit card, and domestic credit documents. In assisting the students to better understand the topic, the students are assigned to work on case studies. The learning process is assessed through both test and non-test assessment.
14.	<p>Course : Intermediate Financial Accounting I</p> <p>Course code : AKT6301</p> <p>Credit Points : 3</p> <p>Prerequisites : Introduction to Accounting</p> <p>Department : Accounting</p> <p>Course Description : This course is aimed to assist the students in understanding the conceptual framework of financial accounting and developing their accounting skills to apply accounting principles on asset accounts. This course topics include financial accounting conceptual framework; components of financial statement; principles, methods, and recognition techniques; measurement, valuation, and reporting of related cash, account receivables, and inventory posts into financial statement. This course will also discuss the detailed of cash and bank reconciliation, account receivables, inventory, fixed assets, depreciation, and depletion. The course is conducted based on the student-centered learning and cooperative learning strategy. The students are invited to do presentation, problem-based learning, and discussion to gain deeper understanding on the materials. Furthermore, the learning process is assessed through test and non-test assessment system.</p>	
15.	<p>Course : Cost Accounting</p> <p>Course code : AKT6303</p> <p>Credit Points : 3</p> <p>Prerequisites : Introduction to Accounting and Intermediate Financial Accounting I</p> <p>Department : Accounting</p> <p>Course Description : This course focuses on calculation of production cost in both manufacturing and service company. To gain a good understanding in production cost calculation, this course also includes discussion on definition and characteristics of cost, cost categorization, job order costing, accounting for overhead cost, process costing, joint cost and by product, and standard costing. At the end of this course,</p>	

		the students are expected to be able to measure, collect, categorize, and present data on resources used to establish a relevant and useful cost information for decision making process. This course is conducted both synchronously and asynchronously using the latest technology to allow the students to participate actively in the learning process.
16.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>: Intermediate Financial Accounting II</p> <p>: AKT6304</p> <p>: 3</p> <p>: Intermediate Financial Accounting I</p> <p>: Accounting</p> <p>: This course will complete the materials given in Intermediate Financial Accounting I. This course will assist the students to gain deeper understanding on as elements of financial statement including fixed and current assets, short term and long term account payables, cash, account receivables, investment, and tangible and intangible asset. For each account, this course will discuss the definition, recognition, measurement, record, and presentation.</p>
17.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>: Financial Management I</p> <p>: AKT6305</p> <p>: 3</p> <p>: Intermediate Financial Accounting I</p> <p>: Accounting</p> <p>: This course describes concepts relevant with planning, controlling, and decision-making process in a company especially those related to investment decision, financing decision, and income distribution decision. Financial management I course will focus on assisting the students to learn about financial management by understanding financial assets such as bond, stock, and risk and return.</p>
18.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>: Advanced Financial Accounting I</p> <p>: AKT6306</p> <p>: 3</p> <p>: Intermediate Financial Accounting I</p> <p>: Accounting</p> <p>: This course will assist the students to gain understanding and skills in accounting especially on topics related to handling partnership, merger, acquisition, joint venture, main office and branch office, and financial statement consolidation. In the this course the students will be introduced to partnership establishment, profit and loss</p>

		sharing among the partners, liquidation, joint venture, consignment, accounting for main and branch office, and consolidated financial statement. This course put an emphasize on possible conditions and transactions between the parent company and subsidiary company.
19.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>: Accounting Information System</p> <p>: AKT6307</p> <p>: 3</p> <p>: Introduction to Accounting and Accounting Computer</p> <p>: Accounting</p> <p>: This course focuses on the process of producing integrated information by using information technology. Information technology is applied into accounting cycle to earn a well-defined financial and non-financial information useful for decision making process. This course also discusses the influence of information technology application in business process and documentation techniques and a proper control implemented in a company to secure company data. At the end of this course, it is expected that the students will be able to conceptually create an accounting information system design of a company according to its characteristics and goal.</p>
20.	<p>Course</p> <p>Course code</p> <p>Credit Points</p> <p>Prerequisites</p> <p>Department</p> <p>Course Description</p>	<p>: Auditing I</p> <p>: AKT6308</p> <p>: 3</p> <p>: Intermediate Financial Accounting I and Accounting Information System</p> <p>: Accounting</p> <p>: This course will introduce the basic of auditing to students. In general, this course is divided into three section including audit environment, audit planning, and audit test methodology. In the first section, audit environment discusses auditing and public accountant profession, financial statement audit and auditor's responsibility, and professional ethics. The second section, audit planning discusses the audit goal, evidence and working paper; accepting audit assignment and planning the audit; materiality, risk, audit strategy, and understanding internal control. The third section, audit test methodology discusses determining control risk and control test, detection risk and substantive test planning,</p>

		<p>the use of statistical sampling and non-statistical sampling, and substantive test. To meet with the need of auditing during the pandemic, this course will also discuss remote audit. The course is designed using inquiry learning model, contextual learning model, and problem-based learning model combined with online lecturing and discussion conducted through discussion forum to enrich students' learning process. The assessment includes a test conducted in each meeting, a final test in the of the semester, and non-test assessment including students' participation in the discussion forum, summary task, and paper.</p>
21.	<p>Course Course code Credit Points Prerequisites Department Course Description</p>	<p>: Management Accounting : AKT6309 : 3 : Introduction to Management and Cost Accounting : Accounting : This course discusses the basic concept of management accounting, including the traditional and contemporary one, cost accumulation and product costing, management planning and control, and managerial decision-making process. In addition to the conceptual discussion, this course also includes discussion on the concept's application in real life setting. Thus, at the end of this course, the students are expected to have the basic knowledge to compete their task as management accountant in the future. In addition to understanding the materials, this course also expects the students to develop positive traits including being responsible, diligent, polite, honest, able to collaborate with others, tolerance, and respecting others.</p>
19.	<p>Course Course code Credit Points Prerequisites Department Course Description</p>	<p>: Business Feasibility Study : AKT6310 : 3 : Creativity, Innovation, and Entrepreneurship : Accounting : This course discusses on project analysis and its benefits, identification of business opportunities, project feasibility study design, project's market aspect and marketing, technical aspect, project's organization and management aspect, project's human resource aspect, project's</p>

		financial aspect, project's environmental impact, project's economic and social aspect, project's legal aspect, analysis on investment decision feasibility, and report design. At the end of this course the students are expected to gain knowledge to prepare a project. This course discussion will include the theories/concepts as well as the application to prepare a comprehensive business feasibility study.
20.	<p>Course : Financial Management II</p> <p>Course code : AKT6311</p> <p>Credit Points : 3</p> <p>Prerequisites : Financial Management I</p> <p>Department : Accounting</p> <p>Course Description : This course discusses financial management concepts relevant to planning, controlling, and decision-making process in a company. The discussion in this course is designed systematically to assist students gaining skill and knowledge in managing company's finance, evaluate an actual financial management case, and apply the knowledge to make an economic decision. This course aimed to enhance students' knowledge and skill related to task and role of financial management including computing business risk and preparing a capital budget, capital structure, and leverage; understanding dividend policy, conducting financial forecast, understanding current asset management, understanding multinational company management, understanding derivatives, hybrids funding, merger, divest, and holding company.</p>	
21.	<p>Course : Advanced Financial Accounting II</p> <p>Course code : AKT6312</p> <p>Credit Points : 3</p> <p>Prerequisites : Advanced Financial Accounting I</p> <p>Department : Accounting</p> <p>Course Description : This course specifically discusses concepts and accounting rules related to partnership, subsidiary company, segment reporting and interim financial statements, accounting for derivatives, foreign currency financial statement, and liquidation and financial difficulties in the company. By the end of the course, the students should be able to describe the concept and accounting regulation related to topic covered in this course and prepare a financial statement.</p>	
22.	Course	: Auditing II

	Course code Credit Points Prerequisites Department Course Description	: AKT6313 : 3 : Auditing I : Accounting : This course will introduce the students to the process of auditing. This course will provide a description on audit practice conducted based on international standard of auditing (ISA). The current audit practice has experienced a shift of paradigm. The current audit practice is conducted using risk based integrated approach referring to ISA. The ISA based integrated audit includes three main steps namely, risk assessment, responding to risk, and reporting. This course is divided into three sections based on the three steps of ISA based integrated audit process. By the end of this course, the students are expected to be able to perform ISA based integrated audit.
23.	Course Course code Credit Points Prerequisites Department Course Description	: Technology and Information Systems : AKT6314 : 3 : Accounting Information System : Accounting : This course discusses the basic of information knowledge, information technology, computer based information system, and information system organization as one of company's resource which is the subsystem to support operational function and decision making process.
24.	Course Course code Credit Points Prerequisites Department Course Description	: Management Control System : AKT6315 : 3 : Management Accounting : Accounting : This course discusses middle level management activities in various types of company (mainly, manufacturing company) in conducting its controlling activity. Controlling is essential to align personal goal to the organization goal. This course includes material on management control system characteristics, management control environment, and variations of management control.
25.	Course	: Portfolio Theory and Investment Analysis

	<p>Course code : AKT6316</p> <p>Credit Points : 3</p> <p>Prerequisites : Financial Management I</p> <p>Department : Accounting</p> <p>Course Description : This course discusses portfolio management especially investment in financial assets. The materials included in this course consists of the definition of investment, the definition of capital market instrument, essential concept in investment, general description on Indonesia capital market, the expected return and portfolio risk, bond valuation, bond investment strategy, stock valuation stock investment strategy, market efficiency, analysis on securities, derivatives securities, choosing portfolio, balancing model, and portfolio performance evaluation.</p>
26.	<p>Course : Accounting Research Methodology</p> <p>Course code : AKT6317</p> <p>Credit Points : 3</p> <p>Prerequisites : Statistics</p> <p>Department : Accounting</p> <p>Course Description : This course covers materials on concept, theory, methods, procedure, and techniques of research for accounting and business. This course emphasizes on research in accounting fields. To allow the students experiencing a meaningful learning process, the lecturer takes role as the learning facilitator in this class. The students are required to be able to think logically and prepare a research proposal in the accounting field using both deductive and inductive approach.</p>
27.	<p>Course : Public Sector Accounting</p> <p>Course code : AKT6318</p> <p>Credit Points : 3</p> <p>Prerequisites : Introduction to Accounting</p> <p>Department : Accounting</p> <p>Course Description : This course is expected to stimulate students' ability to analyze and assess the practice of public sector accounting in Indonesia. The discussion in this course is mainly focusing on the conceptual framework, but also includes characteristics of public sector accounting and its environment, management accounting in public sector, investment, procurement strategy, performance evaluation, and accounting practices in the government bodies.</p>

28.	<p>Course : Financial Statement Analysis</p> <p>Course code : AKT6319</p> <p>Credit Points : 3</p> <p>Prerequisites : Introduction to Accounting</p> <p>Department : Accounting</p> <p>Course Description : Financial statement analysis course discusses analysis on financial statement as a tool for the company's stakeholder. This course will discuss in details about financial ratios, cash flow analysis, creditor perspective based analysis, and investor perspective based analysis.</p>
29.	<p>Course : Accounting Theory</p> <p>Course code : AKT6321</p> <p>Credit Points : 3</p> <p>Prerequisites : Advanced Financial Accounting</p> <p>Department : Accounting</p> <p>Course Description : This course is focusing on assisting students to understand the theoretical framework of financial accounting to explain how and why accounting practice works in its current state and the possibility of knowing a better alternative than the current practice. This course discusses the process of engineering conceptual framework into a strong foundation for financial accounting standard creator as well as the current accounting practice. This course will also discuss the applied standards such as SAK, SAK ETAP, SAP, SPAP, etc. Additionally, this course will provide description of the concepts underlying financial accounting, especially those becoming the basis for financial reporting preparation.</p>
30.	<p>Course : Micro Economics I</p> <p>Course code : MEP6206</p> <p>Credit Points : 2</p> <p>Prerequisites : Basic of Economics</p> <p>Department : Accounting</p> <p>Course Description : This course is focusing on basic concept of macroeconomics including national revenue, consumption, savings and investment, analysis on factors affecting national revenue balance, international trade money and bank, development and economic growth, and economic planning.</p>
31.	<p>Course : Macro Economics I</p> <p>Course code : MEP6207</p>

	Credit Points Prerequisites Department Course Description	: 2 : Basic of Economics : Accounting : This course is focusing on the basic concept of macroeconomics including national revenue, consumption, savings and investment, analysis on factors affecting national revenue balance, money and bank, development and economic growth, and economic planning.
32.	Course Course code Credit Points Prerequisites Department Course Description	: Management for Small, Medium Enterprises and Cooperatives : MNJ6301 : 3 : Introduction to Management : Accounting : This course is aimed to assist students with knowledge and skill in management in the small and medium enterprises business and cooperative. This course will also discuss planning, organizing, supervising, and controlling process.
33.	Course Course code Credit Points Prerequisites Department Course Description	: Community Service : MKL6603 : 6 : - : Accounting : This course is the integration of education and teaching, research, and students' community service. This course is aimed to allow the students to learn new things by getting involved to the society to find, solve and prevent social problems. Additionally, it also aimed to enhance students' ability to make reasoning and thinking based on science, technology, and art to establish, urge and prepare for the new agents of development. Lastly, it is aimed to transform knowledge, attitude, and skill from the students to the society in solving the problem.
	Course Course code Credit Points Prerequisites Department Course Description	: Fieldwork Study : MKL6604 : 6 : - : Accounting : This course will provide the students an opportunity to conduct internship to an office. This will allow the to put the theories they have learned into practice.

Course	:	Undergraduate Thesis
Course code	:	TAM6801
Credit Points	:	8
Prerequisites	:	Has completed 110 credit points with GPA \geq 2,0
Department	:	
Course Description	:	This course is the final course needed to be completed before students can apply for their graduation. The undergraduate thesis is meaningful project to the students that required them to integrate their theoretical and practical skills in the form of empirical research. In this step, the students are required to apply scientific procedure to solve accounting problems.

ELECTIVE CONTENT AND SKILL COURSES

No	COURSE	
1.	Course Course code Credit Points Prerequisites Department	: Auditing Practice : AKT6212 : 2 : Auditing I : Accounting
	Course Description	: This course allows the students to gain experience to audit financial reports and draw conclusion on the audit process and result through study cases. This course is designed to assist the students to work on working paper, audit principles and procedures implementation, and understanding the link between working paper, accounting notes, and other related documents.
	Course Course code Credit Points Prerequisites Department	: Accounting Practice : AKT6213 : 2 : Introduction to Accounting : Accounting
	Course Description	: This course assists the students to learn about the process accounting cycle in a company, starting from analysing transaction proof to completing a financial report. This course is designed to develop basic skills and ability to complete an accounting cycle for one accounting period.
	Course Course code Credit Points	: Behavioural accounting : AKT6215 : 2

Prerequisites	:	Financial Accounting, Accounting Information System, Management Accounting, Auditing
Department	:	Accounting
Course Description	:	This course discusses the relationship among accounting system, human's behavior, and organization efficiency. This course uses a descriptive approach and minimize quantitative and statistical discussion in covering the topics. This course includes discussion on behavioral aspects in the accounting main field such as management accounting, auditing, taxation, and social accounting.
Course	:	Sharia Accounting
Course code	:	AKT6220
Credit Points	:	2
Prerequisites	:	Introduction to Accounting
Department	:	Accounting
Course Description	:	This course will discuss accounting using the Islamic paradigm including, accounting process on transactions based on Islamic rules, basic concepts of sharia accounting the basic principles, sharia accounting paradigm and theory sharia accounting system, and conceptual framework of sharia accounting. Additionally, this course also discusses sharia financial instruments such as mudharabah, musyarakah, murabahah, salam, itishna', and other types of financial instrument. At the end of the course, the students will have the opportunity to learn about zakat and wakaf, as well as other contemporary issues.
Course	:	Risk Management
Course code	:	AKT6221
Credit Points	:	2
Prerequisites	:	Management Control System
Department	:	Accounting
Course Description	:	Risk is an expensive thing for executives and businessmen. It is important to manage the risk well to ensure the business can run well thus, understanding on risk management will improve risk management skill. This course is designed to introduce and discuss various concept of risk management. The discussion starts with identification followed with measurement, risk control, risk financing, and risk transfer in insurance business. At the end of this course the students is expected to understand various concept of risk and method in handling the risk using both quantitative and qualitative approach.

Course	:	Internal Auditing
Course code	:	AKT6320
Credit Points	:	3
Prerequisites	:	Auditing I and Auditing II
Department	:	Accounting
Course Description	:	This course discusses internal accountant profession and its tasks, auditing process, audit planning, and testing methods in the internal auditing. At the end of this course, the students are expected to be able to use auditing method as a management tool to evaluate the company's activity in various level to enhance both financial and managerial performance.
Course	:	Database Management System
Course code	:	AKT6322
Credit Points	:	3
Prerequisites	:	Accounting Information System
Department	:	Accounting
Course Description	:	Database management system course discusses the understanding of data base and its difference with traditional file. Then, this course also discusses the function of data base management system and its components. This course puts an emphasize on the designing process of a data base. Thus, a well-known model design such as E-R model and a recently popular model design such as semantic object model, will be introduced to the students. Additionally, this course will also include a discussion on the transformation of model design to relational data base model as well as the normalization process. To keep up with technology, telecommunication, and scattered data base process will also be included into the discussion.
Course	:	System Design and Analysis
Course code	:	AKT6327
Credit Points	:	3
Prerequisites	:	Technology and Information System
Department	:	Accounting
Course Description	:	This course is aimed to develop basic skills for students who are interested on information system professionals' career. The main task of an information system professional is to develop, implement, and maintain a computer-based business system. This course will introduce analysis system, a process to determine what the system can do, and system

		design, a process to determine how the system will work. The development of end-user computing using the latest generation latest generation language, this course will offer an opportunity to apply the latest theory of competitive system design, put emphasize on teamwork, change management, and the utility of a particular system. This course will also allow the students to learn the latest techniques in system development conducted using computer-aided software engineering or CASE.
Course	:	Data Analytics
Course code	:	AKT6328
Credit Points	:	3
Prerequisites	:	Statistics
Department	:	Accounting
Course Description	:	Data analytics is a process to examine series of data to draw conclusion from the existing data and to improve system's specialization and software. Data analytics technology are used in commercial industry to achieve better and a more accurate end result thus, allowing the company to improve its operation. This course is designed to assist students to learn about application and software to increase revenue, operational efficiency, marketing program and customer service, respond to market trend and ability to compete with the other companies within the business.